

STATUTES

OF

THE BRITISH PARLIAMENT,

IN RELATION TO

THE COLONIAL TRADE:

TO WHICH ARE APPENDED

THE ACTS OF CONGRESS

ON THE SAME SUBJECT.

DECEMBER 19th, 1826.

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1826.

STATUTES

OF

THE BRITISH PARLIAMENT

IN RELATION TO

COLONIAL TRADE.

CAP. XLIV.

AN ACT to regulate the trade between his Majesty's possessions in America and the West Indies, and other places in America and the West Indies. [24th June, 1822.]

“WHEREAS divers acts of Parliament have been, from Sec. c. 119. § 5. time to time, passed, for regulating the importation and ^{Post.} exportation of certain articles into and from certain Territories, Islands, and Ports, under the dominion of his Majesty, in America and the West Indies; and it is expedient that the said several acts should be repealed, and other provisions made in lieu thereof:” Be it, therefore, enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, That, from and after the passing of this act, an act passed in the twenty-eighth year of the reign of his late Majesty King George the Third, entitled “An act for regulating the trade between the subjects of his Majesty's Colonies and Plantations in North America, and in the West India Islands, and the countries belonging to the United States of America, and between his Majesty's said subjects and the Foreign Islands in the West Indies:” also, an act, passed 28 G. 3. c. 6. Acts regulating the importation and exportation of certain articles into and from certain Colonies in America and the West Indies herein recited, repealed; viz. 28 G. 3. c. 39.

in the twenty-eighth year of the reign of his late Majesty

- 29 G. 3. c. 16. King George the Third, entitled "An act to allow the importation of rum, and other spirits, from his Majesty's Colonies or Plantations in the West Indies, into the Province of Quebec, without payment of duty, under certain conditions and restrictions;" also, an act, passed in the twenty-ninth year of the reign of his said late Majesty, entitled "An act to enable his Majesty to authorize, in case of necessity, the importation of bread, flour, Indian corn, and live stock, from any of the Territories belonging to the United States of America, into the Province of Quebec, and all the countries bordering on the Gulf of Saint Lawrence, and the Islands within the said Gulf, and to the coast of Labrador;" also, another act, passed in the
- 29 G. 3. c. 56. twenty-ninth year of the reign of his said late Majesty, entitled "An act for explaining and amending an act, passed in the last session of Parliament, entitled 'An act to regulate the trade between the subjects of his Majesty's Colonies and Plantations in North America, and in the West India Islands, and the countries belonging to the United States of America, and between his Majesty's said subjects and the Foreign Islands in the West Indies;'" also, an act, passed in the thirtieth year of the reign of his said late Majesty, entitled "An act to amend two acts made in the twenty-eighth year of the reign of his present Majesty, the one entitled 'An act for regulating trade between the subjects of his Majesty's Colonies and Plantations in North America, and in the West India Islands, and the countries belonging to the United States of America, and between his Majesty's said subjects and the Foreign Islands in the West Indies;' and the other entitled 'An act to allow the importation of rum, or other spirits, from his Majesty's Colonies or Plantations in the West Indies, into the Province of Quebec, without payment of duty, under certain conditions
- 30 G. 3. c. 8. and restrictions;" also, an act, passed in the thirty-first year of the reign of his said late Majesty, entitled "An act to amend an act made in the twenty-eighth year of his present Majesty's reign, for regulating the trade between the subjects of his Majesty's Colonies and Plantations in North America and in the West India Islands, and the countries belonging to the United States of America, and between his Majesty's said subjects and the Foreign Islands in the West Indies;" and, also, an act, made in the
- 31 G. 3. c. 38. twenty-seventh year of his present Majesty's reign, for allowing the importation and exportation of certain goods, wares, and merchandise, in the ports of Kingston, Savannah la Mar, Montego Bay and Santa Lucia, in the Island of Jamaica, in the Port of Saint George, in the Island of

Grenada, in the Port of Rosea in the Island of Dominica, and in the Port of Nassau in the Island of New Providence, one of the Bahama Islands, under certain regulations and restrictions; also, an act, passed in the thirty-third year of the reign of his said late Majesty, entitled "An act to amend an act, passed in the twenty-seventh year of his present Majesty's reign, for allowing the importation and exportation of certain goods, wares, and merchandise, in foreign ships, into and from certain ports and places in the West Indies; and for amending so much of an act made in the thirty-second year of the reign of his present Majesty, as relates to permitting the importation of sugar in the Bahama and Bermuda Islands, in foreign ships; and so much of two acts, made in the twenty-eighth and thirty-first years of his present Majesty's reign, as prohibits the importation of timber into any Island, under the dominion of his Majesty, in the West Indies, from any Foreign Colony or Plantation in the West Indies or South America; and so much of the said act, made in the twenty-eighth year of his present Majesty's reign, as prohibits the importation of pitch, tar, and turpentine, into Neva Scotia or New Brunswick, from any country belonging to the United States of America;" also, an act, passed in the forty-fourth year of the reign of his said late Majesty, entitled "An act for permitting, until the first day of August, one thousand eight hundred and seven, the exportation of salt from the Port of Nassau in the Island of New Providence, the Port of Exuma, and the Port of Crooked Island, in the Bahama Islands, in ships belonging to the inhabitants of the United States of America, and coming in ballast;" also, an act, passed in the forty-fifth year of the reign of his said late Majesty, entitled "An act to consolidate and extend the several laws now in force, for allowing the importation and exportation of certain goods and merchandise into and from certain ports in the West Indies;" also, an act, passed in the forty-sixth year of the reign of his said late Majesty, entitled "An act for enabling his Majesty to permit the importation and exportation of certain goods and commodities into and from the Port of Road Harbor in the Island of Tortola; also, an act, passed in the forty-eighth year of the reign of his said late Majesty, entitled "An act to permit the importation of rice, flour, and grain, from any Foreign Colonies on the continent of America, into certain ports in the West Indies, and to allow certain articles to be imported from the United States of America into the British Provinces in North America, for the purpose of exportation to the British Islands in the West Indies;"

33 G. 3. c. 50.

44 G. 3. c. 101.

45 G. 3. c. 57.

46 G. 3. c. 724.

48 G. 3. c. 125.

- 49 G. 3. c. 22. also, an act, passed in the forty-ninth year of the reign of his said late Majesty, entitled "An act for allowing the importation and exportation of certain goods and commodities into and from the Port of Falmouth, in the Island of Jamaica;"
- 52 G. 3. c. 79. also, an act, passed in the fifty-second year of the reign of his said late Majesty, entitled "An act to allow British Plantation sugar and coffee, imported into Bermuda in British ships, to be exported to the Territories of the United States of America in foreign ships or vessels, and to permit articles, the production of the said United States, to be imported into the said Island in foreign ships or vessels;"
- 52 G. 3. c. 99. also, another act, passed in the said fifty-second year of the reign of his said late Majesty, entitled "An act for allowing certain articles to be imported into the Bahama Islands, and exported therefrom in foreign vessels, and for encouraging the exportation of salt from the said Islands;"
- 53 G. 3. c. 37. also, an act, passed in the fifty-third year of the reign of his said late Majesty, entitled "An act to amend an act of the twenty-eighth year of his present Majesty, for allowing the importation of rum, or other Spirits, from his Majesty's Colonies or Plantations in the West Indies, into the Province of Quebec, without payment of duty;"
- 53 G. 3. c. 50. also, another act, passed in the fifty-third year of the reign of his said late Majesty, entitled "An act for further allowing the importation and exportation of certain articles at the Island of Bermuda;"
- 54 G. 3. c. 48. also, an act, passed in the fifty-fourth year of the reign of his said late Majesty, entitled "An act to revive and make perpetual certain acts for consolidating and extending the several laws in force, for allowing the importation and exportation of certain articles into and from certain ports in the West Indies;"
- 57 G. 3. c. 28. also, an act, passed in the fifty-seventh year of the reign of his said late Majesty, entitled "An act to extend the powers of two acts, for allowing British Plantation sugar and coffee, and other articles, imported into Bermuda in British ships, to be exported to America in foreign vessels, and to permit articles, the produce of America, to be imported into the said Island in foreign ships, to certain other articles;"
- 57 G. 3. c. 74. also, another act, passed in the said fifty-seventh year of the reign of his said late Majesty, entitled "An act to extend several acts for allowing the importation and exportation of certain goods and merchandise to Porta Maria, in the Island of Jamaica, and to the Port of Bridge Town in the Island of Barbadoes;"
- 58 G. 3. c. 19. also, an act, passed in the fifty-eighth year of the reign of his said late Majesty, entitled "An act to allow, for three years, and until six weeks after the commencement of the then next session of Parliament, the importation, into ports specially appoint-

ed by his Majesty, within the Provinces of Nova Scotia and New Brunswick, of the articles therein enumerated, and the re-exportation thereof from such ports ;” also, an act, passed in the said fifty-eighth year of the reign of 58 G. 3. c. 27, his said late Majesty, entitled “An act to permit the importation of certain articles into his Majesty’s Colonies or Plantations in the West Indies, or on the continent of South America, and also certain articles into certain ports in the West Indies ;” also, an act, passed in the fifty-ninth year of the reign of his said late Majesty, entitled “An act to make perpetual an act of the forty-fourth year of his present Majesty, for permitting the exportation of salt from the Port of Nassau in the Island of New Providence, the Port of Exuma, and the Port of Crooked Island, in the Bahama Islands, in American ships coming in ballast ;” also, an act, passed in the fifty-ninth year of 59 G. 3. c. 18, the reign of his said late Majesty, entitled “An act to extend the provisions of three acts of the fifty-second, fifty-third and fifty-seventh years of his present Majesty, for allowing British Plantation sugar and coffee, and other articles, imported into Bermuda in British ships, to be exported to America in foreign vessels, and to permit articles, the produce of America, to be imported into Bermuda in foreign ships, to certain other articles ;” also an act, passed in the first year of the reign of his present Majesty, entitled “An act to extend several acts for allowing the importation and exportation of certain goods and merchandises to Morant Bay in the Island of Jamaica ;” also, another act, passed in the first year of his present Majesty’s reign, entitled “An act to permit the importation of coffee from any foreign Colony or Plantation in America, into the Port of Bridge Town in Barbadoes ;” also, an act, passed in the first and second year of the reign of his present Majesty, entitled “An act to make perpetual an act of the fifty-eighth year of his late Majesty, to allow the importation, into certain ports in Nova Scotia and New Brunswick, of certain enumerated articles, and the re-exportation thereof from such ports ;” shall be, and the same are hereby, repealed. 1 G. 4. c. 12. 1 G. 4. c. 32. 1 & 2 G. 4. c. 7.

II. Provided also, and be it further enacted, that no- Proviso for seizures, for
thing in this act contained shall extend, or be deemed, or construed to extend, to release or discharge any seizure feitures and pe-
of goods, wares, and merchandise, or of any ship or ves- nalties already
sel, or to release or discharge any forfeiture or penalty incurred.
incurred on or before the passing of this act, but that the
same may be prosecuted, sued for, recovered, and divid-
ed, in such and the like manner as any such seizure, for-
feiture, or penalty, might have been prosecuted, sued for,
recovered, and divided, if this act had not been made.

Articles in schedule (B.) may be imported from North or South America or West Indies, under dominion of European Sovereign, &c. into ports in schedule (A.) either in British vessels, or vessels of the country.

III. And be it further enacted, That, from and after the passing of this act, it shall be lawful to import into any of the ports enumerated in the schedule annexed to this act, marked (A.), from any foreign country on the continent of North or South America, or from any foreign island in the West Indies, whether such country or island as aforesaid, shall be under the dominion of any foreign European Sovereign or State, or otherwise, the articles enumerated in the schedule annexed to this act marked (B.), either in British built ships or vessels owned and navigated according to law, or in any ship or vessel *bona fide* the built of, and owned by the inhabitants of any country or place belonging to, or under the dominion of the Sovereign or State of which the said articles are the growth, produce, or manufacture, such ship or vessel being navigated with a master and three-fourths of the mariners, at least, belonging to such country or place; or in any British built ship or vessel which has been sold to, and become the property of, the subjects of any such Sovereign or State, such ship or vessel last mentioned being also navigated with a master and three-fourths of the mariners, at least, belonging to such country or place: Provided always, that no articles enumerated in the said schedule shall be imported in any foreign ship or vessel, or in any British built ship or vessel, so sold as aforesaid, unless shipped and brought directly from the country or place of which they are the growth, produce, or manufacture.

Certain articles may be exported direct from ports in schedule (A.) in such British or foreign vessels, on certain conditions.

IV. And be it further enacted, That it shall be lawful to export in any British built ship or vessel owned and navigated according to law, or in any foreign ship or vessel, as aforesaid, or in any British built ship or vessel so sold as aforesaid, from any of the ports enumerated in the schedule annexed to this act, marked (A.), any article of the growth, produce, or manufacture, of any of his Majesty's dominions, or any other article legally imported into the said ports, provided that the said articles, when exported in any such foreign ship or vessel, or in any British built ship or vessel so sold as aforesaid, shall be exported direct to the Country or State in America, or the West Indies, to which such ship or vessel belongs as aforesaid, and before the shipment thereof, security by bond shall be given to his Majesty, his heirs and successors, in a penalty equal to half the value of the said articles; such bond to be entered into by the master and exporter before the collector or other chief officer of the customs of such Colony, Plantation, or Island, for the due landing the said articles at the port or ports for which entered, and for producing a certificate thereof within twelve months from

Bond by master and exporter for landing, &c.

the date of such bond, under the hand and seal of the British Consul or Vice Consul resident at the port or place where the said articles shall have been landed; but in case there shall not be any such Consul or Vice Consul there resident, such certificate to be under the hand and seal of the Chief Magistrate, or under the hand and seal of two known British merchants, residing at such port or place; but such bond may be discharged by proof on oath by credible persons, that the said articles were taken by enemies, or perished in the seas: Provided always, that nothing herein contained shall be construed to permit or allow the exportation of any arms or naval stores, unless a license shall have been obtained for that purpose, from his Majesty's Secretary of State; and, in case any such articles shall be shipped or waterborne, for the purpose of being exported contrary to this act, the same shall be forfeited, and shall and may be seized and prosecuted as hereinafter directed.

No exportation of arms or naval stores, without license.

V. Provided always, and be it further enacted, That, for ten years after the passing of this act, nothing in this act contained shall extend, or be construed to extend, to exclude from the trade allowed by this act, any foreign ship or vessel which, previous to the passing of this act, may have been engaged in lawful trade with his Majesty's said Colonies, Islands, or Plantations, on account of such ship or vessel not being of the built of the country to which such ship or vessel may belong.

Proviso for foreign vessels, though not of the built of country.

VI. And be it further enacted, That, in case any doubt shall arise, whether any goods, wares, or merchandise, intended to be exported in any foreign ship or vessel, under the authority of this act, had been legally imported into such port, the legality of such importation shall be made to appear to the satisfaction of the Collector and Comptroller, or other principal officer of the customs of such port, before such goods, wares, and merchandise, shall be suffered to be shipped for exportation.

Proof of legal importation before goods exported.

VII. And be it further enacted, That, from and after the passing of this act, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, upon the several articles enumerated or described in the said schedule marked (C.), imported or brought into any of the ports enumerated in the schedule marked (A.), from any such foreign Island, State, or Country, under the authority of this act, the several duties of customs, as the same are respectively inserted or described, and set forth in figures in the said schedule annexed to this act, marked (C.), and the same shall be under the management of the Commissioners of the Customs in

On importation of articles into ports in schedule (A.) certain duties in schedule (C.) to be paid for use of Colonies.

England, and shall be raised, levied, collected, paid, and recovered, in such and the like manner and form, and by such and the like rules, ways, means, and methods, respectively, and under such penalties and forfeitures, as any other duties now payable to his Majesty on goods imported into any of the Islands, Plantations, Colonies, or Territories, belonging to, or under the dominion of, his Majesty, in America or the West Indies, are or may be raised, levied, collected, paid, and recovered, by any act or acts of Parliament now in force, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions, penalties, and forfeitures, relating thereto, were particularly repeated and again enacted in the body of this act; and the produce of such duties shall be paid by the Collector of the Customs to the Treasurer or Receiver General of the Colony, Province, or Plantation, in which the same shall be respectively levied, to be applied to such uses and purposes as may be directed by the authority of the respective General Courts or General Assemblies of such Colonies, Provinces, or Plantations.

How recovered.

How duties applied in Colonies having no General Courts or Assemblies.

VIII. And be it further enacted, That, in case there shall be no General Courts or General Assemblies in the Colony, Province, or Plantation, in which the said duties shall have been levied and collected under the authority of this act, the net proceeds of such duties shall then be applied and appropriated in such and the like manner, and to such uses as any other duties, levied and collected in any of his Majesty's Colonies, Provinces, or Plantations, in America or the West Indies, not having General Courts or General Assemblies, may now, by any act or acts of Parliament, passed in Great Britain, or the United Kingdom of Great Britain and Ireland, or by any order of his Majesty in Council, or by any proclamation issued in his Majesty's name, be appropriated and applied.

How value of articles subject to ad valorem duty ascertained.

IX. And be it further enacted, That in all cases where, by the schedule marked (C.), the duties imposed upon the importation of articles into his Majesty's Colonies, Plantations, or Islands, in America or the West Indies, are charged, not according to the weight, gauge, or measure, but according to the value thereof, and such value shall be ascertained by the declaration of the importer or proprietor of such articles, or his known agent or factor, in manner and form following, (that is to say:)

"I, A. B. do hereby declare, that the articles mentioned in the entry, and contained in the packages [*here specifying the several packages, and describing the several marks and numbers, as the case may be.*] are of the value of

“Witness my hand, the day of

“A. B.

“The above declaration, signed the day of
in the presence of

“C. D.

“Collector, or other Principal Officer.”

Which declaration shall be written on the warrant of entry of such articles, and shall be subscribed with the hand of the importer or proprietor thereof, or his known agent or factor, in the presence of the Collector or other principal officer of the customs at the port of importation: Proviso where articles not duly valued;

Provided, that, if upon view and examination of such articles by the proper officer of the customs, it shall appear to him that the said articles are not valued according to the true price or value thereof, and according to the true intent and meaning of this act, then, and in such case, the importer or proprietor, or his known agent or factor, shall be required to declare, on oath, before the Collector or chief officer of the customs at the port of importation, (which oath he is hereby authorized and required to administer,) what is the invoiced price of such articles; and that he verily believes such invoice price is the current value of the articles at the place from whence the said articles were imported; and such invoice price, with the addition of ten pounds per centum thereon, shall be deemed and taken to be the value of the articles in such Colony, Plantation, or Island, as aforesaid, in lieu of the value so declared by the importer or proprietor, or his known agent or factor, and upon which the duties specified in the said schedule shall be charged and paid: what taken to be the value declared by importer.

Provided, also, that, if it shall appear to the Collector, or other chief officer of the customs, that such articles have been invoiced below the real and true value thereof, at the place from whence the same were imported, or if the invoice price is not known, the articles shall, in such case, be examined by two competent persons, to be nominated and appointed by the Governor or Commander in Chief of the Colony, Plantation, or Island, into which the said articles are imported; and such person shall declare, on oath, before the Collector, or chief officer of the customs, what is the true and real value of such articles in such Colony, Plantation, or Island; and the value so declared on the oaths of such persons, shall be deemed to be the true and real value of such articles, and upon which the duties specified in the said schedule, marked (C.), shall be charged and paid. Proviso where value or invoice price not known.

[The value of goods subject to ad valorem duty ascertained as by this section. See cap. 119. § 5. post.] What deemed the true value.

Importer refusing to pay duties, articles to be sold, &c.

Application of produce.

Foreign articles charged with duty on importation from place of growth, to pay as on importation direct from U. K.

† *Sic.*

Duties not payable if articles liable to equal Colonial duty.

If Colonial duty less, difference only paid.

X. And be it further enacted, That, if the importer or proprietor of such articles shall refuse to pay the duties hereby imposed thereon, it shall and may be lawful for the Collector, or other chief officer of the customs, where such articles shall be imported, and he is hereby respectively required to take and secure the same, with the casks or other package thereof, and to cause the same to be publicly sold, within the space of twenty days, at the most, after such refusal made, and at such time and place as such officer shall, by four or more days' public notice, appoint for that purpose, which articles shall be sold to the best bidder; and the money arising by the sale thereof shall be applied, in the first place, in payment of the said duties, together with the charges that shall have been occasioned by the said sale; and the overplus, if any, shall be paid to such importer or proprietor, or any other person authorized to receive the same.

XI. And be it further enacted, That, whenever any foreign article is liable to duty by this act, on the importation thereof into any of his Majesty's Colonies, Plantations, or Islands, in America, or the West Indies, under the provisions of this act, the like duty shall be payable upon any such foreign article† when imported into any such Colonies, Plantations, or Islands, direct from any part of the United Kingdom of Great Britain and Ireland; and such duty shall be raised, levied, collected, and paid, in such and the like manner, and be appropriated and applied to such and the like uses, as the duty payable upon the like article imported from any other place under the provisions of this act, is by this act directed to be raised and applied.

XII. Provided always, and be it further enacted, That if, upon the importation of any article charged with duty by this act, the said article shall also be liable to the payment of duty under the authority of any Colonial law, equal to, or exceeding in amount, the duty charged by this act, then, and in such case, the duty charged upon such article by this act, shall not be demanded or paid upon the importation of such article: Provided, also, that if the duty payable under such Colonial law shall be less in amount than the duty payable by this act, then, and in such case, the difference only in the amount of the duty payable by this act, and the duty payable under the authority of such Colonial law, shall be deemed to be the duty payable by this act; and the same shall be collected and paid in such and the like manner, and appropriated and applied to such and the like uses, as the duties specified in the said schedule annexed to this act, marked (C.),

are directed to be collected, paid, appropriated, and applied.

XIII. And be it further enacted, That all sums of money granted and imposed by this act as duties, shall be deemed, and are hereby declared to be, sterling money of Great Britain, and shall be collected, recovered, and paid, to the amount of the value which such nominal sums bear in Great Britain; and that such moneys may be received and taken according to the proportion and value of five shillings and six pence the ounce in silver.

XIV. And be it further enacted, That any article enumerated in the schedule (B.), legally imported as aforesaid under the authority of this act, shall be allowed to be exported in any British ship or vessel, owned and navigated according to law, to any other British Island, Colony, or Plantation, in America or the West Indies, provided that, upon the importation thereof into any such other British Island, Colony, or Plantation, proof shall be produced that the said duties due to his Majesty have been first paid in the Colony or Plantation into which the said articles shall have been first imported; and any article, so imported in any ship or vessel as aforesaid, shall be allowed to be exported to any part of the United Kingdom of Great Britain and Ireland, under the rules, regulations, restrictions, securities, penalties, and forfeitures, particularly mentioned and provided in an act of Parliament made in the twelfth year of the reign of King Charles the Second, entitled "An act for the encouraging and increasing of shipping and navigation;" and in another act of Parliament, made in the twenty-second and twenty-third years of the reign of King Charles the Second, entitled "An act to prevent the planting of tobacco in England, and for regulating the Plantation trade;" and in another act of Parliament, made in the twentieth year of his late Majesty's reign, entitled "An act to allow the trade between Ireland and the British Colonies in America and the West Indies, and the British settlements on the coast of Africa, to be carried on in like manner as it is now carried on between Great Britain and the said Colonies and Settlements," or in any of the said acts, with respect to the goods, wares, or merchandise, therein enumerated or described.

"XV. And whereas it is the intention and meaning of this act, that the privileges hereby granted to foreign ships and vessels, shall be confined to the ships and vessels of such countries only as give the like privileges to British ships and vessels in their ports in America and the West Indies:" Be it, therefore, enacted, That it shall be

Duties to be sterling money at a certain rate.

Articles in schedule (B.) may be exported to any other British Colony, or to U. K.

12 Car. 2. c. 18.

22 & 23 Car. 2. c. 26.

20 G. 3. c. 10.

His Majesty may prohibit

intercourse with any country where it shall appear that the privileges granted by this act to foreign vessels are not allowed to British vessels trading with such country, &c.

Seizure made in what case.

His Majesty may extend this act to other ports than those enumerated in schedules.

No articles, except such as are in schedule (B.) to be imported.

lawful for his Majesty, his heirs and successors, by order in Council, from time to time, when and as often as the same shall be judged expedient, to prohibit trade and intercourse under the authority of this act, with any Country or Island in America or the West Indies, if it shall appear to his Majesty that the privileges granted by this act to foreign ships and vessels, are not allowed to British ships and vessels trading to and from any such Country or Island, under the provisions of this act: and in case such order of his Majesty in Council shall be issued, then, during the time that such order in Council shall be in force, none of the provisions of this act, either as respects the laws herein repealed, or to any other provisions of this act, shall apply, or be taken to apply to any Country or State, the trade with which, under the provisions of this act, shall be prohibited by any such order of his Majesty in Council; and if any goods, whatever, shall be imported from, or shipped for the purpose of being exported to, any such Country or Island in America or the West Indies, in any foreign ship or vessel, after trade and intercourse therewith shall have been prohibited by any such order of his Majesty in Council, issued under the authority of this act, all such goods, together with the ship or vessel in which the same shall have been imported, or in which the same shall have been shipped for the purpose of being exported as aforesaid, shall be forfeited, with all her guns, furniture, ammunition, tackle, and apparel; and, in every such case, the same shall and may be seized by any officer of his Majesty's customs or navy, authorized or empowered to make seizures in cases of forfeiture, and shall and may be prosecuted in manner as hereinafter directed.

XVI. And be it further enacted, That, if his Majesty shall deem it expedient to extend the provisions of this act to any port or ports not enumerated in the schedule marked (A.), it shall be lawful for his Majesty, by order in Council, to extend the provisions of this act to such port or ports; and from and after the day mentioned in such order in Council, all the privileges and advantages of this act, and all the provisions, penalties and forfeitures, therein contained, shall extend, and be deemed and construed to extend, to any such port or ports respectively, as fully as if the same had been inserted and enumerated in the said schedule, at the time of passing this act.

XVII. And be it further enacted, That no articles, except such as are enumerated in the schedule marked (B.), shall be imported in any such British built ship or vessel, or in any such foreign ship or vessel, or in any British

built ship or vessel, so sold as aforesaid, from any foreign Country or State, on the continent of America, or Island in the West Indies, into any of the ports enumerated in the schedule marked (A.), or into any port which may be added to the schedule marked (A.), by virtue of any order in Council as aforesaid, on any pretence whatever, on pain of forfeiting such articles, together with the ship or vessel in which the same shall have been imported, and the guns, tackle, apparel, and furniture of such ship or vessel; and, in every such case, the same shall and may be seized by any officer or officers of his Majesty's customs or navy, who are, or shall be, authorized and empowered to make seizures in cases of forfeiture, and shall and may be prosecuted in such manner as hereinafter directed.

Penalty.

XVIII. And be it further enacted, That no articles whatever shall be imported or exported, either in a British built ship or vessel, or in any such foreign ship or vessel as aforesaid, from or to any foreign Country on the continent of North or South America, or from or to any foreign Island in the West Indies, into or from any port of any British Colony, Plantation, or Island, in America or the West Indies, not enumerated in the schedule annexed to this act marked (A.) on any pretence whatever, on forfeiture of such articles, as also the ship or vessel in which the same shall be imported, with all her guns, furniture, ammunition, tackle, and apparel.

No articles to be imported or exported, except from or to ports mentioned in schedule (A.)

XIX. Provided always, and be it further enacted, That nothing in this act contained shall affect or be construed to affect the right which British subjects or others may enjoy under any law in force at the passing of this act, of exporting in British ships from ports not enumerated in the said schedule marked (A.), the produce of the fisheries carried on from any of his Majesty's said Colonies, Plantations, or Islands.

Proviso for right of exporting in British ships, produce of fisheries.

XX. And be it further enacted, That all penalties and forfeitures imposed by this act, shall and may be respectively prosecuted, sued for, and recovered, and divided in Great Britain, Guernsey, Jersey, or the Isle of Man, or in any of his Majesty's Colonies or Islands in America, in the same manner and form, and by the same rules and regulations, in all respects, in so far as the same are applicable, as any other penalties and forfeitures imposed by any act or acts of Parliament, made for the security of the revenue of the customs, or for the regulation or improvement thereof, or for the regulation of trade or navigation, and which were in force immediately before the passing of this act, may be respectively prosecuted,

How penalties and forfeitures recovered.

sued for, recovered, and divided in Great Britain, Guernsey, Jersey, or the Isle of Man, or in any of his Majesty's Colonies or Islands in America.

SCHEDULES to which this act refers.

SCHEDULE (A.)

LIST OF FREE PORTS.

| | | | |
|-----------------------------------|-----------------|--------------------------|----------------|
| Kingston, Savannah | JAMAICA. | Port St. George and | } BERMUDA. |
| Le Mar, Montego Bay, Santa Lucia, | | Port Hamilton | |
| Antonio St. Ann, | | Any port where there | } BAHAMAS. |
| Falmouth, Maria, | | is Customhouse | |
| Morant Bay, | | Bridgetown - - - - - | BARBADOES. |
| Saint George - - - - - | GRENADA. | St. John's, St. Andrew's | NEW BRUNSWICK. |
| Roseau - - - - - | DOMINICA. | Halifax - - - - - | NOVA SCOTIA. |
| Saint John's - - - - - | ANTIGUA. | Quebec - - - - - | CANADA. |
| San Josef - - - - - | TRINIDAD. | St. John's - - - - - | NEWFOUNDLAND. |
| Scarborough - - - - - | TOBAGO. | George Town - - - - - | DEMARARA. |
| Road Harbor - - - - - | TORTOLA. | New Amsterdam - - - | BERBICE. |
| Nassau - - - - - | NEW PROVIDENCE. | Castries - - - - - | ST. LUCIA. |
| Pitt's Town - - - - - | CROOKED ISLAND. | Basseterre - - - - - | ST. KITTS. |
| Kingston - - - - - | SAINT VINCENT. | Charles Town - - - - - | NEVIS. |
| | | Plymouth - - - - - | MONTERRAT. |

SCHEDULE B.

| | | | |
|-----------------------|-----------------------|-------------------|----------------|
| Asses | Flax | Hardwood or Mill | Poultry |
| Barley | Fruit and Vegeta- | Timber | Pitch |
| Beans | bles | Indian Corn Meal | Rye |
| Biscuit | Fostick and all sorts | Indigo | Rice |
| Bread | of wood for Dy- | Live Stock of any | Staves |
| Beaver, and all sorts | ers' use | sort | Skins |
| of Fur | Flour | Lumber | Shingles |
| Bowsprits | Grain of any sort | Logwood | Sheep |
| Calavances | Garden Seeds | Mahogany, & other | Tar |
| Cocoa | Hay | Wood for Cabi- | Tallow |
| Cattle | Hemp | net Wares | Tobacco |
| Cochineal | Heading Boards | Masts | Turpentine |
| Coin and Bullion | Horses | Mules | Timber |
| Cotton Wool | Hogs | Neat Cattle | Tortoise-shell |
| Drugs of all sorts | Hides | Oats | Wool |
| Diamonds and Pre- | Hoops | Pease | Wheat |
| cious Stones | | Potatoes | Yards. |

SCHEDULE (C.)

A SCHEDULE of Duties payable on articles imported into his Majesty's Possessions in America and the West Indies, from other places in America and the West Indies, the duties following, (that is to say:)

| | £ | s. | d. |
|---|-----------|----|----|
| | Sterling. | | |
| Barrel of wheat flour, not weighing more than 196 lbs. net weight | 0 | 5 | 0 |
| Barrel of biscuit, not weighing more than 196 lbs. net weight | 0 | 2 | 6 |
| For every cwt. of biscuit | 0 | 1 | 6 |
| For every 100 lbs of bread, made from wheat or other grain, imported in bags or packages | 0 | 2 | 6 |
| For every barrel of flour, not weighing more than 196 lbs. made from rye, pease, or beans | 0 | 2 | 6 |
| For every bushel of pease, beans, rye, or calavances | 0 | 0 | 7 |
| Rice, for every 100 lbs. net weight | 0 | 2 | 6 |
| For every 1,000 shingles, called Boston chips, not more than 12 inches in length | 0 | 7 | 0 |
| For every 1,000 shingles, being more than 12 inches in length | 0 | 14 | 0 |
| For every 1,000 red oak staves | 1 | 1 | 0 |
| For every 1,000 white oak staves or headings | 0 | 15 | 0 |
| For every 1,000 feet of white or yellow pine lumber, of one inch thick | 1 | 1 | 0 |
| For every 1,000 feet of pitch pine lumber | 1 | 1 | 0 |
| Other kinds of wood and lumber, per 1,000 feet | 1 | 8 | 0 |
| For every 1,000 wood hoops | 0 | 5 | 3 |
| Horses, for every 100l. of the value thereof | 10 | 0 | 0 |
| Neat cattle, for every 100l. of the value thereof | 10 | 0 | 0 |
| All other live stock, for every 100l. of the value thereof | 10 | 0 | 0 |

CHAP. LXXIII.

AN ACT for further regulating the trade of his Majesty's possessions in America and the West Indies, and for the warehousing of goods therein.

[27th June, 1825.]

WHEREAS an act was passed in the third year of the reign of his present Majesty, entitled "*An act to regulate the trade between his Majesty's possessions in America and other places in America and the West Indies,*" whereby it is enacted, that it shall be lawful to import into any of the ports in his Majesty's said possessions, enumerated in a schedule to the said act annexed, (marked A.) and therein denominated "Free Ports," from any foreign country on the continent of North or South America, or from any foreign Island in the West Indies, the articles enumerated in another schedule to the said act annexed, (marked B.) subject, nevertheless, to the several duties of customs set forth in another schedule to the said act

3 G. 4. c. 44.
Intercourse
with America.

3 G. 4. c. 45.
Intercourse
with Europe.

Certain sche-
dules of goods
and of duties
imposed by re-
cited acts, or
by 4 G. 4. c. 2.
repealed ;

except as to
Newfoundland.

All goods may
be imported
from America,
Europe, or
Africa, &c. ;

annexed, (marked C.) and that it shall be lawful so to import the same in certain foreign ships or vessels therein mentioned, as well as in British ships or vessels : and whereas, another act was passed in the said third year of the reign of his present Majesty, entitled “An act to regulate the trade between his Majesty’s possessions in America and the West Indies, and other parts of the world;” whereby it is enacted that it shall be lawful to import in any British ship or vessel, owned and navigated according to law, from any port in Europe or Africa, or from Gibraltar, the Island of Malta, or the dependencies thereof, or the Islands of Guernsey, Jersey, Alderney, or Sark, into any of his Majesty’s colonies, plantations, or Islands in America or the West Indies, the articles enumerated or described in a schedule thereunto annexed, (marked A.) subject, nevertheless, on importation, to certain duties of customs set forth in another schedule thereunto annexed, (marked B.) ; and whereas it is expedient to permit all goods, (except as hereinafter excepted,) to be imported from any of the said places into any of the said free ports, and to charge the same with the like duties from whichever of the said places the same may be imported : and, also, to permit any of such goods to be so imported in ships of the country of which the goods are the produce, as well as in British ships, but to confine all such importations to the said free ports : Be it therefore enacted, by the King’s most excellent Majesty, by and with the advice of the Lords Spiritual and Temporal, and Commons, in his present Parliament assembled, and by the authority of the same, that the several schedules (marked B. and C. respectively,) to the first recited act annexed, and the several schedules (marked A. and B. respectively) to the second recited act annexed, and, also, that all duties imposed by either of the said acts, or by an act passed in the fourth year of his said Majesty’s reign, entitled “An act to amend an act of the last session of Parliament, for regulating the trade between his Majesty’s possessions in America and the West Indies, and other parts of the world,” shall from and after the fifth day of January, one thousand eight hundred and twenty-six, be repealed, and the same are hereby repealed accordingly, except so far as the same relate in any way to the Island of Newfoundland.

II. And be it further enacted, That from and after the fifth day of January, one thousand eight hundred and twenty-six, it shall be lawful to import into any of the said free ports, except in Newfoundland, any goods, (except as hereinafter excepted,) from any foreign place in

America, or in Europe, or in Asia within the Mediterranean sea, and from any place in Africa, and from Gibraltar, and from the Islands of Malta, Guernsey, Jersey, Alderney, and Sark, provided such importations be made in British ships, or in ships of the country of which the goods are the produce; subject, nevertheless, to the powers given to his Majesty, by an act passed in the fourth year of his reign, entitled "An act to authorize his Majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in foreign vessels, and to exempt certain foreign vessels from pilotage;" and by another act passed in the fifth year of his reign to amend the same: provided always, that nothing in this act contained, shall extend to permit the importation of gunpowder, arms, ammunition, or utensils of war, dried or salted fish, salted beef, pork, or bacon, whale oil, blubber or fins, books which are prohibited to be imported into the United Kingdom, base or counterfeit coin, or any goods the produce or manufacture of any place within the limits of the East India Company's charter, into any of his Majesty's possessions in America or the West Indies, nor coffee, cocoa nuts, sugar, melasses, or rum of foreign production, into any of the said possessions in South America or the West Indies, or into Newfoundland.

subject to powers in acts 4 G. 4. c. 77. and 5 G. 4. c. 50.

Articles prohibited.

III. And be it further enacted, That it shall be lawful to import any coffee, cocoa nuts, sugar, melasses, and rum of foreign production, into any of the British possessions in North America, except Newfoundland, any thing in any act or acts to the contrary notwithstanding: Provided always, that all coffee, cocoa nuts, sugar, melasses, and rum, (although the same may be of the British plantations,) having been imported into any of the British possessions in North America, except Newfoundland, shall, upon subsequent importation from thence into any of the British possessions in South America or the West Indies, or into Newfoundland, or into the United Kingdom, be deemed to be of foreign production, and shall be liable on such importations, respectively, to the same duties or the same forfeitures as articles of the like description, being of foreign production, would be liable to, unless the same shall have been warehoused under the provisions of this act, and exported from the warehouse direct to such other British possession, or to Newfoundland, or to the United Kingdom, as the case may be.

Foreign coffee, &c. may be imported into N. America.

IV. And be it further enacted, That, from and after the fifth day of January, one thousand eight hundred and twenty-six, in lieu of the duties hereby made to cease and determine, there shall be raised, levied, collected, and

New duties according to the schedule.

Abating the amount of any previous duties.

Duties to be levied under powers of former acts.

Exportation to Europe, &c. in ships of the place of destination.

Power to prohibit trade with countries not granting similar privileges.

4 G. 4. c. 24. as relates to goods in schedule [B.] warehoused and exported to British possessions in America, repealed.

paid unto his Majesty, his heirs and successors, upon importation of the several articles enumerated or described in the schedule of duties to this act annexed, into any of the said possessions in America or the West Indies, except Newfoundland, from any foreign place in America, or from Europe, or from Asia, within the Mediterranean sea, or from any place in Africa, the several duties of customs as the same are respectively set forth in figures in the said schedule: Provided always, that no greater proportion of such duties shall be charged upon any article subject also to duty under any other act heretofore and still in force, or under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties.

V. And be it further enacted, That the duties imposed by this act shall be levied, raised, applied, and abated under the same management, and in the same manner, and by the same powers and means, and under the like penalties and forfeitures, as the duties imposed by the two acts hereinbefore first mentioned would be levied, raised, applied, and abated under the provisions of those acts respectively, except so far as the same may be altered by this act.

VI. And be it further enacted, That it shall be lawful to export from any of the said free ports, except in Newfoundland, to any foreign country in Europe or Africa, or in Asia, within the Mediterranean Sea, in any ship belonging to such country, any goods, being of the growth, production, or manufacture of such possessions, and any goods which have been legally imported into the same.

VII. And be it further enacted, That it shall be lawful for his Majesty, his heirs and successors, by order in Council, from time to time, when and as often as it shall be judged expedient, to prohibit the trade and intercourse authorized by this act with any country in Europe having possessions in America or the West Indies, if it shall appear that the privileges granted by this act to foreign ships or vessels are not allowed by such country to British ships or vessels in trade or intercourse with the possessions of such country in America or the West Indies.

VIII. And be it further enacted, That so much of an act passed in the fourth year of the reign of his present Majesty, entitled "An act to make more effectual provision for permitting goods imported to be secured in warehouses or other places, without payment of duty on the first entry thereof," as enacts that certain goods and merchandise, mentioned in a schedule, (marked B,) to that

act annexed, warehoused under the provisions of that act, shall not be exported from the warehouse to any British colony, plantation, territory, or dominion in America or the West Indies, nor be imported into any such British colony or plantation, unless, and until all duties as well of customs as excise, payable in Great Britain or Ireland respectively, on such goods and merchandise, for home consumption, shall have been paid, shall be repealed, and the same is hereby repealed accordingly.

IX. And whereas it is expedient to constitute and appoint some of the free ports in America and the West Indies to be free warehousing ports for all goods which may be legally imported into the said ports respectively; and it is also expedient to empower his Majesty to constitute and appoint, from time to time, any other ports in any of the said British possessions in America or the West Indies, to be, in like manner, free warehousing ports for such goods as may be legally imported into such ports respectively; and it is therefore necessary to make regulations for the appointing of proper warehouses at such ports, and for the lodging and securing of goods therein: Be it therefore enacted, That the several ports hereinafter mentioned, (that is to say,) Kingston in the Island of Jamaica, Halifax, in Nova Scotia, Quebec, in Canada, Saint John's, in New Brunswick, and Bridge Town, in the Island of Barbadoes, shall be free warehousing ports for the purposes of this act; and that it shall be lawful for the several collectors and controllers of the said ports respectively, by notice in writing under their hands, to appoint, from time to time, such warehouses at such ports respectively as shall be approved of by them, for the free warehousing and securing of goods therein for the purposes of this act, and also in such notice to declare what sorts of goods may be so warehoused, and, also, by like notice, to revoke or alter any such appointment or declaration: Provided always, that every such notice shall be transmitted to the Governor of the place, and shall be published in such manner as he shall direct.

Kingston, Halifax, and Quebec, &c. to be free warehousing ports; and such other ports as his Majesty shall appoint.

Collectors and Controllers to appoint warehouses.

X. And be it further enacted, That it shall be lawful for the importer of any such goods into the said ports, to warehouse the same in the warehouses so appointed, without payment of any duty on the first entry thereof, subject, nevertheless, to the rules, regulations, restrictions, and conditions, hereinafter contained.

Goods may be warehoused without payment of duty.

XI. And be it further enacted, That all goods so warehoused, shall be stowed in such parts or divisions of the warehouse, and in such manner, as the collector and controller shall direct; and that the warehouse shall be lock-

Stowage of goods in warehouse.

Locking and opening warehouse.

Carrying goods to and from warehouse.

Bond upon entry of goods to be warehoused.

Purchaser of goods may give bond in lieu of original bond.

Goods entered to be warehoused and not deposited, &c. to be forfeited.

Account of goods to be taken on landing.

ed and secured in such manner, and shall be opened and visited only at such times, and in the presence of such officers, and under such rules and regulations, as the collector and controller shall direct : and that all such goods shall, after being landed upon importation, be carried to the warehouse, or shall, after being taken out of the warehouse for exportation, be carried to be shipped, under such rules and regulations as the collector and controller shall direct.

XII. And be it further enacted, That, upon the entry of any goods to be warehoused, the importer of such goods, instead of paying down the duties due thereon, shall give bond, with two sufficient sureties, to be approved of by the collector or controller, in treble the duties payable on such goods, with condition for the safe depositing of such goods in the warehouse mentioned in such entry, and for the payment of all duties due upon such goods, or for the exportation thereof, according to the first account taken of such goods upon the landing of the same ; and with further condition, that no part thereof shall be taken out of such warehouse until cleared from thence, upon due entry and payment of duty, or upon due entry for exportation ; and with further condition, that the whole of such goods shall be so cleared from such warehouse, and the duties upon any deficiency of the quantity, according to such first accounts, shall be paid within two years from the date of the first entry thereof ; and if, after such bond shall have been given, the goods, or any part thereof, shall be sold or disposed of, so that the original bond shall be no longer interested in or have control over the same, it shall be lawful for the collector and controller to admit fresh security to be given, by the bond of the new proprietor, or other person having control over such goods, with his sufficient sureties, and to cancel the bond given by the original bond of such goods, or to exonerate him to the extent of the fresh security so given.

XIII. And be it further enacted, That if any goods which have been entered to be warehoused shall not be duly carried and deposited in the warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, or, having been entering and cleared for exportation from the warehouse, shall not be duly carried and shipped, or shall afterwards be relanded, except with permission of the proper officer of the customs, such goods shall be forfeited.

XIV. And be it further enacted, That upon the entry and landing of any goods to be warehoused, the proper

officer of the customs shall take a particular account of the same, and shall mark the contents on each package, and shall enter the same in a book to be kept for that purpose; and no goods which have been so warehoused shall be taken or delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation, or upon due entry and payment of duty for home use: and whenever the whole of the goods warehoused under any entry shall be cleared from the warehouse, or whenever further time shall be granted for any such goods to remain warehoused, an account shall be made out of the quantity upon which the duties have been paid, and of the quantity exported, and of the quantity, (to be then ascertained,) of the goods still remaining in the warehouse, as the case may be, deducting from the whole the quantity contained in any whole packages, (if any,) which may have been abandoned for the duties; and if upon such account there shall, in either case, appear to be any deficiency of the original quantity, the duty payable upon the amount of such deficiency shall then be paid.

No goods to be taken out of warehouse except on entry, &c.
Duties to be paid upon deficiencies.

XV. And be it further enacted, That it shall be lawful for the collector and controller, under such regulations as they shall see fit, to permit moderate samples to be taken of any goods so warehoused, without entry and without payment of duty, except as the same shall eventually become payable as on a deficiency of the original quantity.

Samples may be taken.

XVI. And be it further enacted, That it shall be lawful for the collector and controller, under such regulations as they shall see fit, to permit the proprietor, or other person having control over any goods so warehoused, to sort, separate, and pack, and repack any such goods, and to make such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same; and also to permit any parts of such goods so separated to be destroyed, but without prejudice to the claim for duty upon the whole original quantity of such goods: Provided always, that it shall be lawful for any person to abandon any whole packages to the officers of the customs for the duties, without being liable for any duty upon the same.

Goods may be sorted and repacked.

Whole packages may be abandoned for duty.

XVII. And be it further enacted, That all goods which have been so warehoused, shall be duly cleared either for exportation or for home consumption, within two years from the day of the first entry thereof; and

All goods to be cleared within two years, or sold.

Further time
may be granted.

if any such goods be not so cleared, it shall be lawful for the collector and controller to cause the same to be sold, and the produce shall be applied, first to the payment of the duties, next of warehouse rent and other charges, and the overplus, (if any,) shall be paid to the proprietor : Provided always, That it shall be lawful for the collector and controller to grant further time for any such goods to remain warehoused, if they shall see fit so to do.

Bond on entry
for exportation.

XVIII. And be it further enacted, That upon the entry outwards of any goods to be exported from the warehouse, the person entering the same shall give security by bond in treble the duties of importation on the quantity of such goods, with two sufficient sureties, to be approved by the collector or controller, that the same shall be landed at the place for which they be entered outwards, or be otherwise accounted for to the satisfaction of the collector and controller.

Power to ap-
point other
Free Ports.

XIX. And be it further enacted, That it shall be lawful for his Majesty in Council, from time to time, to appoint any port in his Majesty's possessions in America or the West Indies, to be a free warehousing port, for the purposes of this act; and every such port, so appointed by his Majesty, shall be a free warehousing port under this act, as if appointed by the same, in as full and ample a manner, in all respects, as any of the ports hereinbefore mentioned are free warehousing ports appointed by this act.

Not to affect
the trade or
fisheries of
Newfoundland.

XX. And be it further enacted, That nothing in this act shall extend to alter or affect, in any manner, the regulations of the trade or fisheries of Newfoundland, or the duties or drawbacks payable or allowable therein, under any acts or act in force at the time of the commencement of this act.

Act may be
amended this
session.

XXI. And be it further enacted, That this act may be amended, altered, or repealed, by any act to be passed in the present session of Parliament.

SCHEDULE OF DUTIES.

A Schedule of Duties payable upon Goods, Wares, and Merchandise, not being of the growth, production, or manufacture of the United Kingdom, or of any of the British Possessions in America or the West Indies, or within the limits of the East India Company's Charter, imported into any of the British Possessions in America or the West Indies.

| | | | |
|--|----|----|----|
| Barrel of wheat flour, not weighing more than 196 lbs. | £ | s. | d. |
| net weight - - - - - | 0 | 5 | 0 |
| For every hundred weight of biscuit or bread - - | 0 | 1 | 6 |
| For every barrel of flour or meal, not weighing more than 196 lbs. not made from wheat - - - - - | 0 | 2 | 6 |
| For every bushel of wheat - - - - - | 0 | 1 | 0 |
| For every bushel of pease, beans, rye, calavances, oats, barley, or Indian corn - - - - - | 0 | 0 | 7 |
| Rice, for every hundred pounds net weight - - - | 0 | 2 | 6 |
| For every one thousand shingles, not more than twelve inches in length - - - - - | 0 | 7 | 0 |
| For every one thousand shingles, being more than twelve inches in length - - - - - | 0 | 14 | 0 |
| For every one thousand red oak staves - - - - | 0 | 15 | 0 |
| For every one thousand white oak staves or headings - | 0 | 12 | 6 |
| For every one thousand feet of white, yellow, or pitch pine lumber, of one inch thick - - - - - | 1 | 1 | 0 |
| Other kinds of wood and lumber, per one thousand feet - | 1 | 8 | 0 |
| For every one thousand wood hoops - - - - - | 0 | 5 | 3 |
| Horses, mules, asses, neat cattle, and all other live stock, for every one hundred pounds of the value - - | 10 | 0 | 0 |
| Spirits, videlicet, brandy, Geneva, or cordials, for every gallon - - - - - | 0 | 1 | 0 |
| And further, the amount of any duty payable, for the time being, on spirits, the manufacture of the United Kingdom | | | |
| Wine imported in bottles, the tun, containing 252 gallons | 7 | 7 | 0 |
| — and further, for every £100 of the true and real value thereof - - - - - | 7 | 10 | 0 |
| — and for every dozen of foreign quart bottles in which such wine may be imported - - - - - | 0 | 1 | 0 |
| — not in bottles, for every £100 of the true and real value thereof - - - - - | 7 | 10 | 0 |
| Coffee, cocoa, sugar, melasses, and rum, imported into any of the British Possessions in North America, videlicet, | | | |
| Coffee, for every cwt. - - - - - | 0 | 5 | 0 |
| Cocoa, for every cwt. - - - - - | 0 | 5 | 0 |
| Sugar, for every cwt. - - - - - | 0 | 5 | 0 |
| Melasses, for every cwt. - - - - - | 9 | 3 | 0 |
| Rum, for every gallon - - - - - | 0 | 0 | 6 |

And further, the amount of any duty payable, for the time being, on coffee, cocoa, sugar, melasses, and rum, respectively, being the produce of any of the British possessions in South America or the West Indies.

| | | | | | |
|-----------------------------------|---|--|----------|---|---------|
| Alabaster | } | For every £100 of the true and real value thereof | } 7 10 0 | } | £ s. d. |
| Anchovies | | | | | |
| Argol | | | | | |
| Anniseed | | | | | |
| Amber | | | | | |
| Almonds | | | | | |
| Brimstone | | | | | |
| Botargo | | | | | |
| Boxwood | | | | | |
| Currants | | | | | |
| Capers | | | | | |
| Cascasoo | | | | | |
| Cantharides | | | | | |
| Cummin seed | | | | | |
| Coral | | | | | |
| Cork | | | | | |
| Cinnabar | | | | | |
| Dates | | | | | |
| Essence of bergamot | | | | | |
| of lemon | | | | | |
| of roses | | | | | |
| of citron | | | | | |
| of orange | | | | | |
| of lavender | | | | | |
| of rosemary | | | | | |
| Emery stone | } | | | } | £ s. d. |
| Flax | | | | | |
| Fruit, <i>videlicet</i> | | | | | |
| dry, preserved in sugar | | | | | |
| wet, preserved in Brandy | | | | | |
| Figs | | | | | |
| Gum Arabic | | | | | |
| mastic | | | | | |
| myrrh | | | | | |
| Sicily | | | | | |
| ammoniac | | | | | |
| Hemp | | | | | |
| Honey | | | | | |
| Jalap | | | | | |
| Juniper berries | | | | | |
| Incense of frankincense | | | | | |
| Lava and Malta stone for building | | | | | |
| Lentils | | | | | |
| Manna | | | | | |

| | | | | |
|-----------------------------------|--|---|----|----|
| Marble, rough and worked | | £ | s. | d. |
| Mosaic work | | | | |
| Medals | | | | |
| Musks | | | | |
| Maccaroni | | | | |
| Nuts of all kinds | | | | |
| Oil of olives | | | | |
| Oil of almonds | | | | |
| Opium | | | | |
| Orris root | | | | |
| Ostrich feathers | | | | |
| Ochres | | | | |
| Orange buds and peel | | | | |
| Olives | | | | |
| Pickles in jars and bottles | | | | |
| Paintings | | | | |
| Pozzolana | | | | |
| Pitch | | | | |
| Pumice stone | | | | |
| Punk | | | | |
| Parmesan cheese | | | | |
| Pickles | | | | |
| Prints | | | | |
| Pearls | | | | |
| Precious stones (except diamonds) | | | | |
| Quicksilver | | | | |
| Raisins | | | | |
| Rhubarb | | | | |
| Rice | | | | |
| Sausages | | | | |
| Senna | | | | |
| Scammony | | | | |
| Sarsaparilla | | | | |
| Saffron | | | | |
| Safflower | | | | |
| Sponges | | | | |
| Tar | | | | |
| Turpentine | | | | |
| Vermillion | | | | |
| Vermicelli | | | | |
| Whetstones | | | | |
| Clocks and watches | | | | |
| Leather manufactures | | | | |
| Linens | | | | |
| Musical instruments | | | | |
| Wires of all sorts | | | | |
| Books and papers | | | | |

For every
£100 of the
true and real
value thereof } 7 10 0

£ s. d.

For every £100 of the true and
real value thereof, } 7 10 0

For every £100 of the true and
real value thereof, } 30 0 0

great number of acts relating thereto, which have been passed through a long series of years; and it is therefore highly expedient, for the interests of commerce and the ends of justice, and also for affording convenience and facility to all persons who may be subject to the operation of those laws, or who may be authorized to act in the execution thereof, that all the statutes now in force relating to the customs should be repealed, and that the purposes for which they have, from time to time, been made should be secured by new enactments, exhibiting more perspicuously and compendiously the various provisions contained in them: And whereas by the said act all the laws of the customs relating to the trade of the British possessions abroad will be repealed: and it is expedient to make provisions for the future regulation of the trade of those possessions after such repeal shall have effect: Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That from and after the fifth day of January one thousand eight hundred and twenty-six, this act shall come into and be and continue in full force and operation, for the regulating of the trade of the British possessions abroad.

Commence-
ment of this act.

II. And be it further enacted, That no goods shall be imported into, nor shall any goods, except the produce of the Fisheries in British ships, be exported from any of the British possessions in America by sea, from or to any place other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions, called "Free Ports," enumerated or described in the table following; (that is to say:)

Importation &
exportation of
goods confined
to free ports.

Table of free Ports.

| | | |
|----------------------------|-------|-----------------|
| Kingston, Savannah Le Mar, | } | Jamaica. |
| Montego Bay, Santa Lucia, | | |
| Antonio, Saint Ann, Fal- | | |
| mouth, Maria, Morant Bay, | | |
| Annotto Bay - - - | | |
| Saint George - - - | - - - | Grenada. |
| Roseau - - - | - - - | Dominica. |
| Saint John's - - - | - - - | Antigua, |
| San Josef - - - | - - - | Trinidad. |
| Scarborough - - - | - - - | Tobago. |
| Road Harbor - - - | - - - | Tortola. |
| Nassau - - - | - - - | New Providence. |
| Pitt's Town - - - | - - - | Crooked Island. |

| | | | | |
|--------------------------------|---|---|---|----------------|
| Kingston | - | - | - | Saint Vincent. |
| Port Saint George and Port | | | | |
| Hamilton | - | - | - | Bermuda. |
| Any Port where there is a Cus- | | | | |
| tomhouse | - | - | - | Bahamas. |
| Bridgetown | - | - | - | Barbadoes. |
| Saint John's, Saint Andrew's | | | | New Brunswick. |
| Halifax | - | - | - | Nova Scotia. |
| Quebec | - | - | - | Canada. |
| Saint John's | - | - | - | Newfoundland. |
| George Town | - | - | - | Demerara. |
| New Amsterdam | - | - | - | Berbice. |
| Castries | - | - | - | Saint Lucia. |
| Basseterre | - | - | - | Saint Kitts. |
| Charles Town, | - | - | - | Nevis. |
| Plymouth, | - | - | - | Montserrat. |

His Majesty
may extend the
privileges of
this act to other
ports not here-
in enumerated.

III. Provided always, that, if his Majesty shall deem it expedient to extend the provisions of this act to any port or ports not enumerated in the said table, it shall be lawful for his Majesty, by order in Council, to extend the provisions of this act to such port or ports, and from and after the day mentioned in such order in Council, all the privileges and advantages of this act, and all the provisions, penalties, and forfeitures, therein contained, shall extend, and be deemed and construed to extend, to any such port or ports respectively, as fully as if the same had been inserted and enumerated in the said table at the time of passing this act: Provided, also, that nothing hereinbefore contained shall extend to prohibit the exportation of the produce of the Fisheries from any ports or places in any of the said possessions in British ships, nor to prohibit the importation or exportation of goods, into or from any ports or places in Newfoundland or Labrador in British ships.

Privileges
granted to for-
eign ships lim-
ited to the ships
of those coun-
tries which hav-
ing colonial
possessions
shall grant the
like privileges
to British ships,
&c.

IV. And whereas, by the law of navigation, foreign ships are permitted to import into any of the British possessions abroad, from the countries to which they belong, goods, the produce of those countries, and to export goods from such possessions, to be carried to any foreign country whatever: And whereas, it is expedient that such permission should be subject to certain conditions; be it therefore enacted. That the privileges thereby granted to foreign ships, shall be limited to the ships of those countries, which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having colonial possessions, shall place the commerce and navigation of this country, and

of its possessions abroad, upon the footing of the most favored nation, unless his Majesty, by his order in Council, shall, in any case, deem it expedient to grant the whole, or any, of such privileges, to the ships of any foreign country, although the conditions aforesaid shall not, in all respects, be fulfilled by such foreign country.

V. And be it further enacted, That nothing contained in this act, or any other act passed in the present session of Parliament, shall extend to repeal, or in any way alter or affect an act passed in the fourth year of the reign of his present majesty, entitled "An act to authorize his majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in foreign vessels, and to exempt certain foreign vessels from pilotage; nor to repeal, or in any way alter or affect, an act passed in the fifth year of the reign of his present majesty, among other things, to amend the last mentioned act, and that all trade and intercourse between the British possessions and all foreign countries, shall be subject to the powers granted to his majesty by those acts.

This act not to affect 4 G. 4 c. 77. and 5 G. 4 c. 50.

VI. Provided always, and be it further enacted, That, until the expiration of ten years, to be computed from the twenty-fourth day of June, one thousand eight hundred and twenty-two, every foreign ship, which, previous to that day, had been engaged in trade between any of the British possessions in America, and other places in America, shall, for the purposes of this act, be deemed to be a ship of the country or place to which she had then belonged, if still belonging thereto; any thing in the law of navigation to the contrary notwithstanding.

Foreign ships trading between British possessions and other places in America, to be deemed ships of the place to which they belong, until 24th June, 1832.

VII. And be it further enacted, That the several sorts of goods enumerated or described in the table following, denominated "A Table of Prohibitions and Restrictions," are hereby prohibited to be imported or brought, either by sea, or by inland carriage, or navigation, into the British possessions in America, or into the island of Mauritius, or shall be so imported or brought only under the restrictions mentioned in such table, according as the several sorts of such goods are set forth therein; (that is to say:)

Goods prohibited or restricted to be imported into colonies.

A Table of Prohibitions and Restrictions.

| | |
|----------------------------------|-----------------------------|
| Gunpowder, | |
| Arms, | |
| Ammunitions, or utensils of war, | |
| Beef, fresh or salted, | } except into Newfoundland. |
| Pork, | |

Prohibited to be imported, except from the United Kingdom, or from some other British possession.

Tea,

Prohibited to be imported, except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their license.

Fish, dried or salted,

Train-oil, blubber, fins, or skins, the produce of creatures living in the sea,

Prohibited to be imported, except from the United Kingdom, or from some other British possession, or unless taken by British ships, fitted out from the United Kingdom, or from some British possession, and brought in from the Fishery, and except herrings from the Isle of Man, taken and cured by the inhabitants thereof.

Coffee,

Cocoa nuts,

Sugar,

Melasses,

Rum,

Being of foreign production, or the production of any place within the limits of the East India Company's charter, except the island of Mauritius, prohibited to be imported into any of the British possessions on the continent of South America, or in the West Indies, except the Bahama and Bermuda islands, or into the island of Mauritius, and may also be prohibited to be imported into the Bahama or the Bermuda islands, by his majesty's order in council.

Base or counterfeit coin,

Books, such as are prohibited to be imported into the United Kingdom:

Prohibited to be imported.

Goods imported contrary hereto, forfeited.

And if any goods shall be imported or brought into any of the British possessions in America, or into the island of Mauritius, contrary to any of the prohibitions or restrictions mentioned in such table, in respect of such goods, the same shall be forfeited.

Coffee, &c. though British, deemed foreign in certain cases.

VIII. And be it further enacted, That all coffee, cocoa nuts, sugar, melasses, and rum, (although the same may be of the British plantations,) imported into any of the British possessions in America, into which the like goods

of foreign production can be legally imported, shall, upon subsequent importation from thence into any of the British possessions in America, into which such goods, being of foreign production, cannot be legally imported, or into the island of Mauritius, or into the United Kingdom, be deemed to be of foreign production, and shall be liable, on such importation respectively, to the same duties, or the same forfeitures, as articles of the like description, being of foreign production, would be liable to, unless the same shall have been warehoused under the provisions of this act, and exported from the warehouse direct to such other British possession, or to the island of Mauritius, or to the United Kingdom, as the case may be.

IX. And be it further enacted, That there shall be raised, levied, collected, and paid unto his majesty, the several duties of customs, as the same are respectively set forth in figures, in the table of duties hereinafter contained, upon goods, wares, and merchandise, imported or brought into any of his majesty's possessions in America; (that is to say :)

Duties of Im-
portation in
America.

TABLE OF DUTIES.

Duties payable upon spirits, being the growth, production, or manufacture, of the United Kingdom, or of any of the British possessions in America or the West Indies, imported into Newfoundland or Canada.

| Spirits, viz : | DUTY. £. s. d. | |
|---|---|---------|
| | imported into Newfoundland, viz : | |
| the produce of any of the British possessions in South America, or the West Indies, viz : | imported from any of the British possessions in South America, or the West Indies, the gallon - - | - 0 0 6 |
| | imported from the United Kingdom, the gallon - - | - 0 1 6 |
| imported from any other place, to be deemed foreign, and to be charged with duty as such. | the produce of any British possession in North America, or of the United Kingdom, and imported from the Unit- | |
| | | |

ed Kingdom, or from any
British possession in Ameri-
ca, or the West Indies, the
gallon - - - 0 1 6

imported from any other place,
to be deemed foreign and to
be charged with duty as such.

—— imported into Canada, viz :

the produce of any British pos-
session in South America, or
the West Indies, and import-
ed from the United Kingdom,
the gallon - - - 0 0 6

imported from any other place,
to be deemed foreign, and be
charged with duty as such.

Duties payable upon goods, wares, and merchandise, not being of the growth, production, or manufacture of the United Kingdom, or of any of the British Possessions in America, or of the Island of Mauritius, imported or brought into any of the British Possessions in America, or the Island of Mauritius, by sea, or by inland carriage of navigation.

| | Duty. | | |
|---|-------|----|----|
| | £. | s. | d. |
| For every barrel of wheat flour, not weighing more than 196lbs. net weight - - - - | 0 | 5 | 0 |
| For every hundred weight of biscuit or bread - - - - | 0 | 1 | 6 |
| For every barrel of flour or meal, not weighing more than 196lbs. not made from wheat - - - - | 0 | 2 | 6 |
| For every bushel of wheat - - - - | 0 | 1 | 0 |
| For every bushel of pease, beans, rye, calavances, oats, barley, or Indian corn - - - - | 0 | 0 | 7 |
| Rice, for every 100lbs. net weight - - - - | 0 | 2 | 6 |
| For every 1000 shingles, not more than 12 inches in length - - - - | 0 | 7 | 0 |
| For every 1000 shingles, being more than 12 inches in length - - - - | 0 | 14 | 0 |
| For every 1,000 red oak staves or headings - - - - | 0 | 15 | 0 |
| For every 1,000 white oak staves or headings - - - - | 0 | 12 | 6 |
| For every 1,000 feet of white, yellow, or pitch pine lumber, of one inch thick - - - - | 1 | 1 | 0 |
| For every 1,000 feet of other kinds of wood and lumber - - - - | 1 | 8 | 0 |
| For every 1,000 wood hoops - - - - | 0 | 5 | 3 |
| Horses, mules, asses, neat cattle, and all other live stock, for every 100l. of the value - - - - | 10 | 0 | 0 |
| Spirits, videlicet - - - - | 0 | 1 | 0 |
| —— Brandy, Geneva, or cordials, for every gallon - - - - | 0 | 1 | 0 |
| —— and further, the amount of any duty payable for the time being on spirits, the manufacture of the United Kingdom - - - - | | | |
| Wine, imported in bottles, the tun, containing 252 gallons - - - - | 7 | 7 | 0 |
| —— and further, for every 100l. of the true and real value thereof - - - - | 7 | 10 | 0 |
| —— and for every dozen of foreign quart bottles, in which such wine may be imported - - - - | 0 | 1 | 0 |
| —— not in bottles, for every 100l. of the true and real value thereof - - - - | 7 | 10 | 0 |
| Coffee, for every cwt. - - - - | 0 | 5 | 0 |
| Cocoa, for every cwt. - - - - | 0 | 5 | 0 |
| Sugar, for every cwt. - - - - | 0 | 5 | 0 |
| Melasses, for every cwt. - - - - | 0 | 3 | 0 |
| Rum, for every gallon - - - - | 0 | 0 | 6 |

And further, the amount of any duty payable for the time being, on coffee, cocoa, sugar, melasses, and rum, respectively, being the produce of any of the British Possessions in South America or the West Indies.

| | £ | s. | d. |
|--------------------------------------|---|----|----|
| Alabaster | | | |
| Anchovies | | | |
| Argol | | | |
| Anniseed | | | |
| Amber | | | |
| Almonds | | | |
| Brimstone | | | |
| Botargo | | | |
| Boxwood | | | |
| Currants | | | |
| Capers | | | |
| Cascasoo | | | |
| Cantharides | | | |
| Cummin Seed | | | |
| Coral | | | |
| Cork | | | |
| Cinnabar | | | |
| Dates | | | |
| Essence of Bergamot | | | |
| of Lemon | | | |
| of Roses | | | |
| of Citron | | | |
| of Oranges | | | |
| of Lavender | | | |
| of Rosemary | | | |
| Emery Stone | | | |
| Flax | | | |
| Fruit, viz: | | | |
| dry, preserved in sugar, | | | |
| wet, preserved in brandy | | | |
| Figs | | | |
| Gum Arabic | | | |
| Mastic | | | |
| Myrrh | | | |
| Sicily | | | |
| Ammoniac | | | |
| Hemp | | | |
| Honey | | | |
| Jalap | | | |
| Iron in bars unwrought, and pig iron | | | |
| Juniper Berries | | | |
| Incense of Frankincense | | | |
| Lava and Malta Stone for building | | | |
| Lentils | | | |
| Manna | | | |

For every
100%. of the
true & real
value there-
of } 7 10 6

£ s. d.

Marble, rough and worked
 Mosaic Work
 Medals
 Musk
 Maccaroni
 Nuts of all kinds
 Oil of Olives
 Almonds

Opium
 Orris Root
 Ostrich Feathers
 Ochres
 Orange Buds and Peel
 Olives
 Pitch
 Pickles, in jars and bottles
 Paintings
 Pozzolana
 Pumice Stone
 Punk
 Parmesan Cheese
 Pickles
 Prints
 Pearls
 Precious Stones (except Diamonds,)
 Quicksilver
 Raisins
 Rhubarb
 Sausages
 Senna
 Scammony
 Sarsaparilla
 Saffron
 Safflower
 Sponges
 Tar
 Tow
 Turpentine
 Vermillion
 Vermicelli
 Whetstones
 Clocks and Watches
 Leather Manufactures
 Linen
 Musical Instruments
 Wires of all sorts
 Books and papers

For every
 100% of the
 true & real
 value there-
 of } 7 10 0

For every
 100% of the
 true & real
 value there-
 of } 30 0

| | | |
|---|--|------------|
| Glass and Manufactures | For every 100%. of the true & real value there- of | } £ s. d. |
| Soap | | |
| Refined sugar | } | 20 0 0 |
| Sugar Candy | | |
| Tobacco manufactured | } | |
| Hay and Straw | | |
| Coin and Bullion | } | |
| Diamonds | | |
| Salt | } | |
| Fruit and Vegetables, fresh | | |
| Cotton Wool | } | |
| Goods the produce of places within the limits of the East India Company's charter | | |
| Horses of persons travelling into or through the Pro- vince of Upper Canada, and necessarily used in re- moving themselves, their families, and baggage | } | Duty free. |
| Cord Wood for Fuel, and Saw Logs brought into Up- per Canada | | |
| Herrings taken and cured by the inhabitants of the Isle of Man, and imported direct from thence | } | |
| Any sort of Craft, Food, and Victuals, except Spirits, and any sort of Clothing and Implements, or Ma- terials fit and necessary for the British Fisheries in America, imported into the place at or from whence such Fishery is carried on, in British ships | | |
| Rice and Indian corn, and Lumber, the produce of any British possession on the West Coast of Africa, and imported direct from thence | } | |
| Goods, Wares, or Merchandise, not being enumerated or described, nor otherwise charged with duty by this act | | |
| | For every 100%. of the true and real value thereof | 15 0 0 |

Abatement of
duty and re-
mission of duty
in certain cases.

And if any of the goods hereinbefore mentioned shall be imported through the United Kingdom, (having been warehoused therein, and exported from the warehouse, or the duties thereon, if then paid, having been drawn back,) one-tenth part of the duties herein imposed, shall be remitted in respect of such goods; and if any of the goods hereinbefore mentioned, shall be imported through the United Kingdom, (not from the warehouse,) but after all duties of importation for home use thereon, shall have been paid thereon in the said United Kingdom, and not drawn back, such goods shall be free of all duties herein imposed.

Not to repeal
act 18 G. 3. c.
12;

X. And be it further enacted, That nothing in this act, or in any other act passed in the present session of Parliament, shall extend to repeal or abrogate, or in any way to alter or affect an act passed in the eighteenth year of

the reign of his late Majesty, king George the Third, entitled "An act for removing all doubts and apprehensions concerning taxation by the Parliament of Great Britain, in any of the colonies, provinces, and plantations in North America and the West Indies, and for repealing so much of an act made in the seventh year of the reign of his present Majesty, as imposes a duty on tea imported from Great Britain into any colony or plantation in America, as relates thereto," nor to repeal, or in any way alter or affect, any act now in force, which was passed prior to the last mentioned act, and by which any duties in any of the British possessions in America were granted, and still continue payable to the crown; nor to repeal, or in any way alter or affect, an act passed in the thirty-first year of the reign of his late Majesty king George the third, entitled an act to repeal certain parts of an act passed in the fourteenth year of his Majesty's reign, entitled "An act for making more effectual provisions for the government of the province of Quebec in North America, and to make further provisions for the government of the said province."

nor to repeal
duties granted
prior to that
act:

nor to repeal
31 G. 3. c. 31.

XI. And be it further enacted, That the duties imposed by any of the acts hereinbefore mentioned or referred to, passed prior to the said act of the eighteenth year of his late Majesty's reign, shall be received, accounted for, and applied for the purposes of those acts: Provided always, that no greater proportion of the duties imposed by this act shall be charged upon any article which is subject also to duty, under any of the said acts, or subject also to duty under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties: Provided, nevertheless, that the full amount of the duties mentioned in this act, whether on account of such former acts, or on account of such colonial law, or on account of this act, shall be levied and recovered and received under the regulations, and by the means and powers of this act.

Duties imposed
by acts prior
to act 18 G.
3. to be applied
to purposes
of those acts.

XII. And be it further enacted, That all sums of money granted or imposed by this act, either as duties, penalties, or forfeitures, in the British possessions in America, shall be deemed and are hereby declared to be sterling money of Great Britain, and shall be collected, recovered, and paid to the amount of the value which such nominal sums bear in Great Britain; and that such moneys may be received and taken according to the proportion and value of five shillings and six pence the ounce in silver; and that all duties shall be paid and received in every part of the British possessions in America, according to British weights and measures in use at the time of passing of this

Currency,
weights, and
measures.

act, and that in all cases where such duties are imposed according to any specific quantity, or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value; and that all such duties shall be under the management of the commissioners of the customs.

Duties paid by collector of customs to treasurer of colony in which levied.

XIII. And be it further enacted, That the produce of the duties so received by the means and powers of this act, except such duties as are payable to his Majesty under any act passed prior to the eighteenth year of his late Majesty as aforesaid, shall be paid by the collector of the customs, into the hands of the treasurer or receiver general of the colony, or other proper officer authorized to receive the same, in the colony in which the same shall be levied, to be applied to such uses as shall be directed by the local legislatures of such colonies respectively; and that the produce of such duties so received as aforesaid, in the colonies which have no local legislature, shall and may be applied in such manner as shall be directed by the commissioners of his Majesty's treasury.

Drawback on rum, &c. of British possessions, exported from Newfoundland to Canada, &c.

XIV. And be it further enacted, That there shall be allowed, upon the exportation from Newfoundland to Canada, of rum or other spirits, being the produce of the British possessions in South America, or the West Indies, a drawback of the full duties of customs, which shall have been paid upon the importation thereof, from any of the said places into Newfoundland; provided, proof, on oath, be made to the satisfaction of the collector and controller of the customs, at the port from whence such rum or other spirits shall be so exported, that the full duties on the importation of such rum or other spirits, at the said port, had been paid, and that a certificate be produced under the hands and seals of the collector and controller of the Customs at Quebec, that such rum or other spirits had been duly landed in Canada: provided always, that no drawback shall be allowed upon any such rum or other spirits, unless the same shall be shipped within one year from the day of the importation of the same, nor unless such drawback shall be duly claimed within one year from the day of such shipment.

Limitation as to drawback.

Ship and cargo to be reported on arrival.

XV. And be it further enacted, That the master of every ship, arriving in any of the British possessions in America, or the Island of Mauritius, or the Islands of Guernsey, Jersey, Alderney, or Sark, whether laden or in ballast, shall come directly, and before bulk be broken, to the customhouse, for the port or district where he arrives, and there make a report, upon oath, in writing, to the collector or controller, or other proper officer, of the

Particulars of report.

arrival and voyage of such ship, stating her name, country, and tonnage; and if British, the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship, and whether she be laden or in ballast; and if laden, the marks, numbers, and contents of every package and parcel of goods on board, and where the same was laden, and where, and to whom consigned, and where any and what goods, if any, had been unladen during the voyage, as far as any of such particulars can be known to him; and the master shall further answer, upon oath, all such questions, concerning the ship, and the cargo, and the crew, and the voyage, as shall be demanded of him by such officer; and if any goods be unladen from any ship before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds; and if any goods be not reported, such goods shall be forfeited.

Penalty for
false report:

XVI. And be it further enacted, That the master of every ship, bound from any British Possession, in America, or the Island of Mauritius, or the Islands of Guernsey, Jersey, Alderney, or Sark, shall, before any goods be laden therein, deliver to the collector or controller, or other proper officer, an entry outwards, under his hand, of the destination of such ship, stating her name, country, and tonnage; and, if British, the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship; and if any goods be laden on board any ship, before such entry be made, the master of such ship, shall forfeit the sum of fifty pounds; and before such ship depart, the master shall bring and deliver to the collector or controller, or other proper officer, a content, in writing, under his hand, of the goods laden, and the names of the respective shippers, and consignees of the goods, with the marks and numbers of the packages or parcels of the same, and shall make oath to the truth of such content, as far as any of such particulars can be known to him; and the master of every ship, bound from any British Possession, in America, or from the Island of Mauritius, or from the Islands of Guernsey, Jersey, Alderney, or Sark, (whether in ballast or laden,) shall, before departure, come before the collector or controller, or other proper officer, and answer, upon oath, all such questions, concerning the ship, and the cargo, if any, and the crew, and the voyage, as shall be

Entry outwards
of ship for
cargo.

Particulars of
entry.

Penalty 50l.

Content of the
cargo to be de-
livered before
departure.

Clearance of
ship for the
voyage.

Penalty for not
clearing £100.

Newfoundland
fishing certifi-
cates in lieu of
clearance, dur-
ing the fishing
season.

demand of him by such officer; and, thereupon, the collector and controller, or other proper officer, if such ship be laden, shall make out and give to the master, a certificate of the clearance of such ship for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be; and if the ship shall depart without such clearance, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds.

XVII. Provided always, and be it further enacted, That whenever any ship shall be cleared out from any port in Newfoundland, or in any other part of his Majesty's dominions, for the fisheries on the banks or coasts of Newfoundland, or Labrador, or dependencies thereof, without having on board any article of traffic, (except, only such provisions, nets, tackle, and other things, as are usually employed in and about the said fishery, and for the conduct and carrying on of the same,) the master of any such ship shall be entitled to demand from the Collector or other principal officer of the Customs at such port, a certificate under his hand, that such ship hath been specially cleared out for the Newfoundland fishery, and such certificate shall be in force for the fishing season of the year in which the same may be granted, and no longer; and upon the first arrival, in any port in the said Colony of Newfoundland, or its dependencies, of any ship having on board any such certificate as aforesaid, a report thereof shall be made by the master of such ship to the principal officer of the Customs at such port, and all ships having such certificate, which has been so reported, and being actually engaged in the said fishery, or in carrying coastwise to be landed or put on board any other ships engaged in the said fishery, any fish, oil, salt, provisions, or other necessities, for the use and purposes thereof, shall be exempt from all obligation to make any entry at, or obtain any clearance from, any Customhouse at Newfoundland, upon arrival at, or departure from, any of the ports or harbors of the said Colony or its dependencies during the continuance of the fishing season for which such certificate may have been granted; and previously to obtaining a clearance at the end of such season, for any other voyage at any of such ports, the master of such ship shall deliver up the before mentioned certificate to the principal officer of the Customs of such port: provided always, that in case any such ship shall have on board, during the time the same may be engaged in the

At the end of
the season the
certificate to be
delivered up.

said fishery, any goods or merchandises, whatsoever, other than fish, seals, oil made of fish or seals, salt, provisions, and other things, being the produce of, or usually employed in the said fishery, such ship shall forfeit the said fishing certificate, and shall thenceforth become and be subject and liable to all such and the same rules, restrictions, and regulations, as ships in general are subject or liable to.

Ships trading to forfeit their certificate.

XVIII. And be it further enacted, That no goods shall be laden, or water-borne to be laden on board any ship, or unladen from any ship in any of the British possessions in America, or the Island of Mauritius, or the Islands of Guernsey, Jersey, Alderney, or Sark, until due entry shall have been made of such goods, and warrant granted for the lading or unlading of the same; and that no goods shall be so laden or water-borne, or so unladen, except at some place at which an officer of the Customs is appointed to attend the lading and unlading of goods, or at some place at which a sufferance shall be granted by the Collector and Controller for the lading and unlading of such goods; and that no goods shall be so laden or unladen except in the presence or with the permission in writing of the proper officer: Provided always, that it shall be lawful for the Commissioners of his Majesty's Customs to make and appoint such other regulations for the carrying coastwise of any goods, or for the removing of any goods for shipment, as to them shall appear expedient; and that all goods laden, water-borne, or unladen, contrary to the regulations of this act, or contrary to any regulations so made and appointed, shall be forfeited.

Entry of goods to be laden or unladen.

Regulations inwards and outwards.

Regulations coastwise.

Forfeiture:

XIX. And be it further enacted, That the persons entering any such goods shall deliver to the Collector or Controller, or other proper officer, a bill of the entry thereof, fairly written in words at length, containing the name of the exporter or importer, and of the ship, and of the master, and of the place to or from which bound, and of the place within the port where the goods are to be laden or unladen, and the particulars of the quality and quantity of the goods, and the packages containing the same, and the marks and numbers on the packages, and such persons shall, at the same time, pay down all duties due upon the goods, and the Collector and Controller, or other proper officers, shall thereupon grant their warrant for the lading or unlading of such goods.

Particulars of entry of goods inwards and outwards.

XX. And be it further enacted, That, if the importer of any goods shall declare upon oath before the Collector or Controller, or other proper officer, that he cannot, for want of full information, make perfect entry thereof, it

Entry inwards by bill of sight.

Within three days after landing of goods entry to be made and duties paid.

Goods subject to ad-valorem duty.

Value to be declared on entry.

Mode of proceeding if goods be undervalued.

shall be lawful for the Collector and Controller to receive an entry by bill of sight for the packages or parcels of such goods, by the best description which can be given, and to grant a warrant thereupon, in order that the same may be landed and secured to the satisfaction of the officer of the Customs, and at the expense of the importer, and may be seen and examined by such importer, in the presence of the proper officers; and within three days after the goods shall have been so landed, the importer shall make a perfect entry thereof, and pay down all duties due thereon; and in default of such entry, such goods shall be taken to the King's warehouse; and if the importer shall not, within one month after such landing, make perfect entry of such goods, and pay the duties due thereon, together with charges of removal and warehouse rent, such goods shall be sold for the payment thereof, and the overplus, if any, shall be paid to the proprietor of the goods.

XXI. And be it further enacted, That in all cases where the duties imposed by this act upon the importation of articles into his Majesty's possessions in America or the Island of Mauritius are charged, not according to the weight, tale, gauge, or measure, but according to the value thereof, such value shall be ascertained by the declaration of the importer of such articles, or his known agent, in manner and form following. that is to say:

"I, A B, do hereby declare, that the articles mentioned in the entry, and contained in the packages, [here specifying the several packages, and describing the several marks and numbers, as the case may be.] are of the value of —. Witness my hand, the — day of —, A. B.

"The above declaration signed the — day of —; in the presence of C. D, Collector, [or other principal officer.]"

Which declaration shall be written on the bill of entry of such articles, and shall be subscribed with the hand of the importer thereof, or his known agent, in the presence of the Collector or other principal officer of the Customs at the port of importation: Provided, that if, upon view and examination of such articles, by the proper officer of the Customs, it shall appear to him that the said articles are not valued according to the true price or value thereof, and according to the true intent and meaning of this act, then, and in such case, the importer, or his known agent, shall be required to declare on oath, before the Collector or Controller, what is the invoice price of such articles, and that he verily believes such invoice price is the current value of the articles at the place from whence the

said articles were imported ; and such invoice price, with the addition of ten pounds per centum thereon, shall be deemed to be the value of the articles, in lieu of the value so declared by the importer or his known agent, and upon which the duties imposed by this act shall be charged and paid : Provided also, that if it shall appear to the Collector and Controller, or other proper officer, that such articles have been invoiced below the real and true value thereof, at the place from whence the same were imported, or if the invoice price is not known, the articles shall, in such case, be examined by two competent persons, to be nominated and appointed by the Governor or Commander-in Chief of the colony, plantation, or island, into which the said articles are imported, and such persons shall declare on oath, before the Collector or Controller, or other proper officer, what is the true and real value of such articles in such colony, plantation, or island, and the value so declared on the oaths of such persons shall be deemed to be the true and real value of such articles, and upon which the duties imposed by this act shall be charged and paid.

Proof of invoice price.

If necessary two persons may be nominated to fix the price.

XXII. And be it further enacted, That, if the importer of such articles shall refuse to pay the duties hereby imposed thereon, it shall and may be lawful for the Collector, or other chief officer of the Customs, where such articles shall be imported, and he is hereby respectively required to take and secure the same, with the casks or other package thereof, and to cause the same to be publicly sold, within the space of twenty days, at the most, after such refusal made, and at such time and place as such officer shall, by four or more days' public notice, appoint for that purpose, which articles shall be sold to the best bidder ; and the money arising from the sale thereof, shall be applied, in the first place, in payment of the said duties, together with the charges that shall have been occasioned by the said sale, and the overplus, if any, shall be paid to such importer or proprietor, or any other person authorized to receive the same.

If importer refuse to pay such duty, the goods may be sold.

XXIII. And be it further enacted, That every importer of any goods, shall, within twenty days after the arrival of the importing ship, make due entry inwards of such goods, and land the same ; and, in default of such entry and landing, it shall be lawful for the officers of the Customs to convey such goods to the King's warehouse ; and, if the duties due upon such goods be not paid within three months after such twenty days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold, and the produce there-

If goods be not entered in 20 days, the officer may land and secure them.

If duties be not paid within 3 months, goods to be sold.

of shall be applied, first, to the payment of freight and charges; next, of duties; and the overplus, if any, shall be paid to the proprietor of the goods.

Goods imported from United Kingdom or British possessions, must appear in cocket, &c.

XXIV. And be it further enacted, That no goods shall be imported into any British possession, as being imported from the United Kingdom, or from any other British possession, (if any advantage attach to such distinction,) unless such goods appear upon the cockets, or other proper documents, for the same to have been duly cleared outwards, at the port of exportation in the United Kingdom, or in such other British possession, nor unless the ground upon which such advantage be claimed be stated in such cocket or document.

Entry not to be valid, if goods be not properly described in it.

XXV. And be it further enacted, That no entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry, shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, or in the certificate or other document, where any is required, by which the importation or entry of such goods is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty, or may be imported; and any goods taken or delivered out of any ship, or out of any warehouse, by virtue of any entry or warrant, not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited.

Certificate of production for sugar, coffee, cocoa nuts, spirits, or mahogany. Oath of the grower.

XXVI. And be it further enacted, That, before any sugar, coffee, cocoa nuts, spirits, or mahogany, shall be shipped for exportation in any British possession in America, or in the island of Mauritius, as being the produce of such possession, or of such island, the proprietor of the estate on which such goods were produced, or his known agent, shall make and sign an affidavit, in writing, before the collector or controller at the port of exportation, or before one of his majesty's justices of the peace, or other officer, duly authorized to administer such oath, residing in or near the place where such estate is situated, declaring that such goods are the produce of such estate, and such affidavit shall set forth the name of the estate, and the description and quantity of the goods, and the packages containing the same, with the marks and numbers thereon, and the name of the person to whose charge, at the place of shipment, they are to be sent; and if any justice of the peace, or other officer aforesaid, shall sub-

scribe his name to any writing, purporting to be such affidavit, unless the person purporting to make such affidavit, shall actually appear before him, and be sworn to the truth of the same, such justice of the peace, or officer aforesaid, shall forfeit and pay, for any such offence, the sum of fifty pounds; and the person entering and shipping such goods, shall deliver such affidavit to the collector or controller, or other proper officer, and shall make oath before him that the goods which are to be shipped by virtue of such entry, are the same that are mentioned in such affidavit; and the master of the ship in which such goods shall be laden, shall, before clearance, make oath before the collector or controller, that the goods shipped by virtue of such entry, are the same as are mentioned and intended on such affidavit, to the best of his knowledge and belief; and thereupon the collector and controller, or other proper officer, shall sign and give to the master a certificate of production, stating that proof has been made, in manner required by law, that such goods, (describing the same,) are the produce of such British possession, or of such island, and setting forth in such certificate the name of the exporter, and of the exporting ship, and of the master thereof, and the destination of the goods; and if any sugar, coffee, cocoa nuts, or spirits, be imported into any British possession in America, or into the island of Mauritius, as being the produce of some other such possession, or of such island, without such certificate of production, the same shall be forfeited; and if any mahogany be so imported, the same shall be deemed to be of foreign production.

Oath of exporter.

Oath of the master.

XXVII. And be it further enacted, That, before any sugar, coffee, cocoa nuts, spirits, or mahogany, shall be shipped for exportation, in any British possession in America, as being the produce of some other such possession, or of the island of Mauritius, or shall be so shipped in the said island as being the produce of some British possession in America, the person exporting the same, shall, in the entry outwards, state the place of the production, and refer to the entry inwards, and landing of such goods, and shall make oath before the collector or controller to the identity of the same; and, thereupon, if such goods shall have been duly imported, with a certificate of production, within twelve months prior to the shipping for exportation, the collector and controller shall sign and give to the master a certificate of production, founded upon, and referring to, the certificate of production under which such goods had been so imported, and containing the like particulars, together with the date of such importation.

Certificate of production on re-exportation from another colony.

Goods brought
over land, or
by inland navi-
gation.

XXVIII. And whereas it is expedient to make regulation respecting the inland trade of the British possessions in America; Be it therefore enacted, That it shall be lawful to bring or import by land, or by inland navigation, into any of the British possessions in America, from any adjoining foreign country, any goods which might be lawfully imported by sea into such possession from such country, and so to bring, or import such goods in the vessels, boats, or carriages, of such country, as well as in British vessels, boats or carriages.

What vessels
shall be deem-
ed British on
the lakes in
America.

XXIX. And be it further enacted, That no vessel or boat shall be admitted to be a British vessel or boat, on any of the inland waters or lakes in America, except such as shall have been built at some place within the British dominions, and shall be wholly owned by British subjects, and shall not have been repaired at any foreign place, to a greater extent than in the proportion of ten shillings for every ton of such vessel or boat at any one time: Provided always, That nothing hereinbefore contained, shall extend to prevent the employment of any vessel or boat, as a British vessel or boat, on such inland waters or lakes, which shall have wholly belonged to British subjects before the passing of this act, and which shall not be repaired as aforesaid, in any foreign place after the passing of this act.

Goods must
be brought to
a place where
there is a cus-
tomhouse.

XXX. Provided always, and be it further enacted, That it shall not be lawful so to bring or import any goods, except into some port or place of entry at which a customhouse now is, or hereafter may be, lawfully established: Provided also, that it shall be lawful for the Governor, Lieutenant Governor, or person administering the government of any of the said possessions, respectively, by and with the advice and consent of the executive council thereof, for the time being, if any executive council be there established, from time to time, to diminish or increase, by proclamation, the number of ports or places of entry, which are, or hereafter may be, appointed in such province, for the entry of goods brought or imported as aforesaid.

Governor may
appoint custom
houses.

Duties to be
collected in
same manner
as on goods im-
ported by sea.

XXXI. And be it further enacted, That the duties imposed by this act, shall be ascertained, levied, and recovered, for and upon all goods so brought or imported, in the same manner, and by the same means, and under the same rules, regulations, restrictions, penalties, and forfeitures, as the duties on the like goods imported by sea may and can be ascertained, levied, or recovered, as far as the same are applicable; and if any goods shall be brought or imported contrary hereto, or if any goods so brought or imported, shall be removed from the station

or place appointed for the examination of such goods by the officers of the customs, before all duties payable thereon shall have been paid or satisfied, such goods shall be forfeited together with the vessel, boat, or carriage, and the horses or other cattle, in or by which such goods shall have been so imported or brought, or so removed.

XXXII. And be it further enacted, That the same tonnage duties shall be paid upon all vessels or boats of the United States of America, importing any goods into either of the provinces of Upper or Lower Canada, as are, or may be, for the time being, payable in the United States of America, on British vessels or boats, entering the harbors of the State from whence such goods shall have been imported.

Duties in Canada on American boats, as in America on British boats.

XXXIII. And whereas it is expedient to constitute and appoint some of the free ports in America to be free warehousing ports, for all goods which may be legally imported into the said ports, respectively; and it is also expedient to empower his Majesty to constitute and appoint from time to time, any other ports, in any of the said British possessions in America, to be, in like manner, free warehousing ports, for such goods as may be legally imported into such ports, respectively; and it is, therefore, necessary to make regulations for the appointing of proper warehouses at such ports, and for the lodging and securing of goods therein: Be it therefore enacted, That the several ports hereinafter mentioned, that is to say, Kingston, in the island of Jamaica, Halifax, in Nova Scotia, Quebec, in Canada, Saint John's, in New Brunswick, and Bridge Town, in the island of Barbadoes, shall be free warehousing ports for the purposes of this act; and that it shall be lawful for the several collectors and controllers of the said ports, respectively, by notice in writing, under their hand, to appoint, from time to time, such warehouses, at such ports, respectively, as shall be approved of by them, for the free warehousing and securing of goods therein, for the purposes of this act, and also in such notice to declare what sorts of goods may be so warehoused; and, also, by like notice to revoke or alter any such appointment or declaration: Provided always, That every such notice shall be transmitted to the Governor of the place, and shall be published in such a manner as he shall direct.

Ports herein mentioned to be free warehousing ports.

XXXIV. And be it further enacted, That it shall be lawful for the importer of any such goods into the said ports, to warehouse the same in the warehouses so appointed, without payment of any duty on the first entry thereof, subject, nevertheless, to the rules, regulations, restrictions, and conditions, hereinafter contained.

Goods may be warehoused without payment of duty.

Stowage of
goods in ware-
house.

Locking and
opening ware-
house.

Carrying
goods to and
from ware-
house.

Bond upon en-
try of goods to
be warehoused.

Purchaser of
goods may
give bond in
lieu of original
bond.

Goods not duly
warehoused,
&c. to be for-
feited.

XXXV. And be it further enacted, That all goods so warehoused, shall be stowed in such parts or divisions of the warehouse, and in such manner, as the collector and controller shall direct; and that the warehouse shall be locked and secured in such manner, and shall be opened and visited only at such time, and in the presence of such officers, and under such rules and regulations, as the collector and controller shall direct; and that all such goods shall, after being landed upon importation, be carried to the warehouse, or shall, after being taken out of the warehouse for exportation, be carried to be shipped, under such rules and regulations as the collector and controller shall direct.

XXXVI. And be it further enacted, That, upon the entry of any goods to be warehoused, the importer of such goods, instead of paying down the duties thereon, shall give bond, with two sufficient sureties, to be approved of by the collector or controller, in treble the duties payable on such goods, with condition for the safe depositing of such goods in the warehouse mentioned in such entry, and for the payment of all duties due upon such goods, or for the exportation thereof, according to the first account taken of such goods upon the landing of the same; and with further condition, that no part thereof shall be taken out of such warehouse until cleared from thence upon due entry and payment of duty, or upon due entry for exportation; and with further condition, that the whole of such goods shall be so cleared from such warehouse; and the duties, upon any deficiency of the quantity according to such first account, shall be paid within two years from the date of the first entry thereof; and if, after such bond shall have been given, the goods, or any part thereof, shall be sold or disposed of, so that the original bonder shall be no longer interested in or have control over the same, it shall be lawful for the collector and controller to admit fresh security to be given, by the bond of the new proprietor, or other person having control over such goods, with his sufficient sureties, and to cancel the bond given by the original bonder of such goods, or to exonerate him to the extent of the fresh security so given.

XXXVII. And be it further enacted, That, if any goods which have been entered to be warehoused shall not be duly carried and deposited in the warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, or, having been entered and cleared for exportation from the warehouse, shall not be duly carried and shipped, or shall afterwards be re-land-

ed, except with permission from the proper officer of the customs, such goods shall be forfeited.

XXXVIII. And be it further enacted, That, upon the entry and landing of any goods to be warehoused, the proper officer of the customs shall take a particular account of the same, and shall mark the contents on each package, and shall enter the same in a book to be kept for that purpose; and no goods which have been so warehoused shall be taken or delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation, or upon due entry and payment of duty for home use; and whenever the whole of the goods warehoused under any entry shall be cleared from the warehouse, or whenever further time shall be granted for any such goods to remain warehoused, an account shall be made out of the quantity upon which the duties have been paid, and of the quantity exported, and of the quantity, (to be then ascertained,) of the goods still remaining in the warehouse, as the case may be, deducting from the whole the quantity contained in any whole packages, (if any,) which may have been abandoned, for the duties; and if, upon such account, there shall in either case appear to be any deficiency of the original quantity, the duty payable upon the amount of such deficiency shall then be paid.

Account of goods to be taken on landing.

No goods to be taken out without entry.

Deficiencies to be ascertained.

Duties to be paid upon deficiencies.

XXXIX. And be it further enacted, That it shall be lawful for the collector and controller, under such regulations as they shall see fit, to permit moderate samples to be taken of any goods so warehoused, without entry, and without payment of duty, except as the same shall eventually become payable, as on a deficiency of the original quantity.

Samples may be taken.

XL. And be it further enacted, That it shall be lawful for the collector and controller, under such regulations as they shall see fit, to permit the proprietor, or other person having control over any goods so warehoused, to sort, separate, and pack and repack any such goods, and to make such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same; and also to permit any parts of such goods so separated to be destroyed, but without prejudice to the claim for duty upon the whole original quantity of such goods: Provided always, that it shall be lawful for any person to abandon any whole packages to the officers of the customs for the duties, without being liable to any duty upon the same.

Goods may be sorted and repacked.

Duty due on first quantity.

Whole packages may be abandoned for duty.

XLI. And be it further enacted, That all goods which have been so warehoused shall be duly cleared, either for exportation or for home consumption, within two years

All goods to be cleared within two years, or sold.

Further time
may be grant-
ed.

from the day of the first entry thereof; and if any such goods be not so cleared, it shall be lawful for the collector and controller to cause the same to be sold, and the produce shall be applied, first to the payment of the duties, next, of warehouse rent and other charges, and the overplus, (if any,) shall be paid to the proprietor: Provided always, that it shall be lawful for the collector and controller to grant further time for any such goods to remain warehoused, if they shall see fit so to do.

Bond on entry
for exportation.

XLII. And be it further enacted, That, upon the entry outwards of any goods to be exported from the warehouse, the person entering the same shall give security, by bond, in treble the duties of importation on the quantity of such goods, with two sufficient sureties, to be approved by the collector or controller, that the same shall be landed at the place for which they be entered outwards, or be otherwise accounted for to the satisfaction of the collector and controller.

Power to ap-
point other
ports.

XLIII. And be it further enacted, That it shall be lawful for his Majesty in Council, from time to time, to appoint any port in his Majesty's possessions in America, to be a free warehousing port for the purposes of this act; and every such port so appointed by his Majesty shall be a free warehousing port under this act as if appointed by the same, in as full and ample a manner in all respects, as any of the ports hereinbefore mentioned are free warehousing ports appointed by this act.

Goods from
Mauritius liable
to same duties
and regulations
as West India
goods.

XLIV. And whereas it is expedient that all duties and regulations, relating to importation and exportation into and from his Majesty's Islands in the West Indies, should be extended to the Island of Mauritius; be it therefore enacted, That all goods, wares, and merchandise, the growth, produce, or manufacture, of the Island of Mauritius, and all goods, wares, and merchandise, which shall have been imported into the said Island of Mauritius, and which shall be imported into any part of the United Kingdom of Great Britain and Ireland, or into any possessions of his Majesty, his heirs or successors, shall be liable, upon such importation into the United Kingdom, or into any such possessions, respectively, to the payment of the same duties, and shall be subject to the same regulations, as the like goods, wares, and merchandise, being of the growth, produce, or manufacture of his Majesty's Islands in the West Indies, and imported into the said United Kingdom, or into any such possessions, respectively, would, on such importation, be liable to the payment of, or would be subject unto; and that, upon the exportation of any goods, wares, or merchandise, from the United Kingdom to the Island of Mauritius, such goods, wares, or merchandise, shall be liable to the same

duties, and shall be entitled to the like drawbacks, respectively, as would or ought by law to be charged or allowed upon the like goods exported from the United Kingdom to any of his Majesty's Islands in the West Indies; and that all goods, wares, and merchandise, which shall be imported into, or exported from, the said Island of Mauritius, from or to any place whatever, other than the United Kingdom of Great Britain and Ireland, shall, upon such importation or exportation, respectively, be liable to the payment of the same duties, and shall be subject to the same regulations, so far as any such regulations can or may be applied, as the like goods, wares, and merchandise, would be liable to the payment of, or would be subject to, upon importation or exportation into or from any of his Majesty's Islands in the West Indies; and that all ships and vessels whatever, which shall arrive at or depart from the said Island of Mauritius, shall be liable to the payment of the same duties, and shall be subject to the same regulations as such ships or vessels would be liable to the payment of, or would be subject to, if arriving at, or departing from, any of his Majesty's Islands in the West Indies.

XLV. And be it further enacted, That it shall be lawful for any of the subjects of the King of the Netherlands, being Dutch proprietors, in the colonies of Demerara and Essequibo and of Berbice, to import in Dutch ships, from the Netherlands, into the said colonies, all the usual articles of supply for their estates therein; and also wine imported for the purposes of medicine only, and which shall be liable to a duty of ten shillings per tun, and no more; and in case seizure be made of any articles so imported, upon the ground that they are not such supplies, or are for the purpose of trade, the proof to the contrary shall lie on the Dutch proprietor importing the same, and not on the seizing officer: Provided always, that if sufficient security by bond be given in Court to abide the decision of the Commissioners of Customs upon such seizure, the goods so seized shall be admitted to entry and released.

Dutch Proprietors in Demerara, Essequibo, and Berbice may supply their estates from Holland.

XLVI. And be it further enacted, That it shall not be lawful for such Dutch proprietors to export the produce of their estates to the United Kingdom, or to any of his Majesty's sugar colonies in America.

Dutch proprietors may not export to United Kingdom or colonies.

XLVII. And be it further enacted, That all subjects of his Majesty the King of the Netherlands, resident in his said Majesty's European dominions, who were, at the date of the signature of the convention between his late Majesty King George the Third and the King of the Netherlands, dated the twelfth of August, one thousand

What person shall be deemed Dutch proprietors.

Proprietors of
estates.

Holders of
mortgages.

No ship to sail
from Jamaica
to Saint Do-
mingo, or from
Saint Domingo
to Jamaica.

Colonial laws
repugnant to
any act of Par-
liament, to be
null and void.

eight hundred and fifteen, proprietors of estates in the said colonies, and all subjects of his said Majesty who may hereafter become possessed of estates then belonging to Dutch proprietors therein, and all such proprietors as, being then resident in the said colonies, and being natives of his Majesty's dominions in the Netherlands, may have declared, within three months after the publication of the aforesaid convention, in the said colonies, that they wish to continue to be considered as such, and all subjects of his said Majesty the King of the Netherlands who may be the holder of mortgages of estates in the said colonies, made prior to the date of the convention, and who may, under their mortgage deeds, have the right of exporting from the said colonies to the Netherlands, the produce of such estates, shall be deemed Dutch proprietors under the provisions of this act; provided, that, where both Dutch and British subjects have mortgages upon the same property in the said colonies, the produce to be consigned to the different mortgagees shall be in proportion to the debts respectively due to them.

XLVIII. And be it further enacted, That no British merchant ship or vessel shall sail from any place in the Island of Jamaica to any place in the Island of Saint Domingo, nor from any place in the Island of Saint Domingo to any place in the Island of Jamaica, under the penalty of the forfeiture of such ship or vessel, together with her cargo; and that no foreign ship or vessel which shall have come from, or shall, in the course of her voyage, have touched at, any such place in the Island of Saint Domingo, shall come into any port or harbor in the Island of Jamaica; and if any such ship or vessel, having come into any such port or harbor, shall continue there for forty-eight hours after notice shall have been given by the officer of the customs to depart therefrom, such ship or vessel shall be forfeited; and, if any person shall be landed in the Island of Jamaica from on board any ship or vessel which shall have come from, or touched at, the Island of Saint Domingo, except in case of urgent necessity, or unless license shall have been given by the Governor of Jamaica to land such person, such ship shall be forfeited, together with her cargo.

XLIX. And be it further enacted, That all laws, by-laws, usages, or customs, at this time, or which hereafter shall be in practice, or endeavored or pretended to be in force or practice, in any of the British possessions in America, which are in any wise repugnant to this act, or to any act of Parliament made, or hereafter to be made, in the United Kingdom, so far as such act shall relate

to and mention the said possessions, are, and shall be, null and void to all intents and purposes whatsoever.

L. And be it further enacted, That it shall be lawful for the officers of customs to go on board any ship in any port in any British possession in America, and to rummage and search all parts of such ship for prohibited and uncustomed goods, and also to go on board any ship hovering within one league of any of the coasts thereof, and in either case, freely to stay on board such ship so long as she shall remain in such port, or within such distance; and if any such ship be bound elsewhere, and shall continue so hovering for the space of twenty-four hours after the master shall have been required to depart, it shall be lawful for the officer of the customs to bring such ship into port, and to search and examine her cargo, and to examine the master, upon oath, touching the cargo and voyage, and, if there be any goods on board prohibited to be imported into such possession, such ship and her cargo shall be forfeited; and if the master shall not truly answer the questions which shall be demanded of him in such examination, he shall forfeit the sum of one hundred pounds.

Officers may board ships hovering on the coasts.

LI. And be it further enacted, That all vessels, boats, and carriages, and all cattle made use of in the removal of any goods liable to forfeiture under this act, shall be forfeited, and every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harboring of such goods, or into whose hands or possession the same shall knowingly come, shall forfeit the treble value thereof, or the penalty of one hundred pounds, at the election of the officers of the customs; and the averment in any information or libel to be exhibited for the recovery of such penalty, that the officer proceeding has elected to sue for the sum mentioned in the information, shall be deemed sufficient proof of such election, without any other or further evidence of such fact.

Forfeiture of vessels, carriages, &c. removing goods liable to forfeiture.

LII. And be it further enacted, That all goods, and all ships, vessels, and boats, and all carriages, and all cattle liable to forfeiture under this act, shall and may be seized and secured by any officer of the customs or navy, or by any person employed for that purpose, by or with the concurrence of the commissioners of his Majesty's customs; and every person who shall, in any way, hinder, oppose, molest, or obstruct, any officer of the customs or navy, or any person so employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, shall, for every such offence, forfeit the sum of two hundred pounds.

Goods, vessels, &c. liable to forfeiture, may be seized by officers.

Writ of assistance to search for and seize goods liable to forfeiture.

LIII. And be it further enacted, That, under authority of a writ of assistance, granted by the superior or supreme court of justice, or court of vice admiralty having jurisdiction in the place, (who are hereby authorized and required to grant such writ of assistance, upon application made to them for that purpose by the principal officers of his Majesty's customs,) it shall be lawful for any officer of the customs, taking with him a peace officer, to enter any building or other place in the day time, and to search for and seize, and secure, any goods liable to forfeiture under this act; and, in case of necessity, to break open any doors, and any chests or other packages, for that purpose; and such a writ of assistance, when issued, shall be deemed to be in force during the whole of the reign in which the same shall have been granted, and for twelve months from the conclusion of such reign.

Obstruction of officers by force.

LIV. And be it further enacted, That, if any person shall, by force or violence, assault, resist, oppose, molest, hinder, or obstruct, any officer of the customs or navy, or other person employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, such person, being thereof convicted, shall be adjudged a felon, and shall be proceeded against as such, and punished at the discretion of the court before whom such person shall be tried.

Goods seized to be secured at the next customhouse.

LV. And be it further enacted, That all things which shall be seized as being liable to forfeiture under this act, shall be taken forthwith and delivered into the custody of the collector and controller of the customs at the customhouse next to the place where the same were seized, who shall secure the same by such means and in such manner as shall be provided and directed by the commissioners of his Majesty's customs.

Goods seized to be sold by auction.

LVI. And be it further enacted, That all things which shall have been condemned as forfeited under this act, shall, under the direction of the collector and controller, or other principal officer of the customs at the port where such seizures shall have been secured, be sold by public auction to the best bidder: Provided always, That it shall be lawful for the commissioners of the customs to direct in what manner the produce of such sale shall be applied, or, in lieu of such sale, to direct that any of such things shall be destroyed, or shall be reserved for the public service.

Jurisdiction for prosecution of seizures and penalties.

LVII. And be it further enacted, That all penalties and forfeitures which may have been heretofore, or may be hereafter incurred, shall and may be prosecuted, sued for, and recovered in any court of record or of vice ad-

miralty, having jurisdiction in the colony or plantation where the cause of prosecution arises ; and in cases where there shall happen to be no such Courts, then in any Court of Record or of Vice Admiralty having jurisdiction in some British colony or plantation near to that where the cause of prosecution arises ; provided, that, in cases where a seizure is made in any other colony than that where the forfeiture accrues, such seizure may be prosecuted in any court of record, or of vice admiralty having jurisdiction either in the colony or plantation where the forfeiture accrues, or in the colony or plantation where the seizure is made, at the election of the seizor or prosecutor ; and in cases where there shall happen to be no such courts in either of the last-mentioned colonies or plantations, then in the Court of Record, or of Vice Admiralty having jurisdiction in some British colony or plantation near to that where the forfeiture accrues, or to that where the seizure is made, at the election of the seizor or prosecutor.

LVIII. And be it further enacted, That if any goods or any ship or vessel shall be seized as forfeited under this act, or any act hereafter to be made, and detained in any of the British possessions in America, it shall be lawful for the judge or judges of any court having jurisdiction to try and determine such seizures, with the consent of the collector and controller of the customs, to order the delivery thereof on security by bond, with two sufficient sureties, to be first approved by such collector and controller, to answer double the value of the same in case of condemnation ; and such bond shall be taken to the use of his Majesty in the name of the collector of the customs in whose custody the goods or the ship or vessel may be lodged, and such bond shall be delivered and kept in the joint custody of such collector and his controller ; and in case the goods or the ship or vessel shall be condemned, the value thereof shall be paid into the hands of such collector, who shall thereupon, with the consent or privity of his controller, cancel such bond.

Bail may be given for goods or ships seized.

LIX. And be it further enacted, That no suit shall be commenced for the recovery of any penalty or forfeiture under this act, except in the name of some superior officer of the customs or navy, or other person employed as hereinbefore mentioned, or of his Majesty's advocate or attorney general for the place where such suit shall be commenced ; and if a question shall arise whether any person is an officer of the customs or navy, or such other person as aforesaid, viva voce evidence may be given of such fact, and shall be deemed legal and sufficient evidence.

Suits to be commenced in name of officers of customs, &c.

Onus probandi
to lie on party.

LX. And be it further enacted, That if any goods shall be seized for non-payment of duties, or any other cause of forfeiture, and any dispute shall arise whether the duties have been paid for the same, or the same have been lawfully imported, or lawfully laden or exported, the proof thereof shall lie on the owner or claimer of such goods, and not on the officer who shall seize and stop the same.

Claim to thing
seized to be
entered in name
of the owner.

LXI. And be it further enacted, That no claim to any thing seized under this act, and returned into any of his Majesty's courts for adjudication, shall be admitted, unless such claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such thing be made by the owner, or by his attorney or agent by whom such claim shall be entered, to the best of his knowledge and belief; and every person making a false oath thereto, shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

No person ad-
mitted to enter
claim for any
thing seized,
unless security
first given.

LXII. And be it further enacted, That no person shall be admitted to enter a claim to any thing seized in pursuance of this act, and prosecuted in any of the British possessions in America, until sufficient security shall have been given, in the court where such seizure is prosecuted, in a penalty not exceeding sixty pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security, such things shall be adjudged to be forfeited, and shall be condemned.

A month's no-
tice of action to
be given to offi-
cers.

LXIII. And be it further enacted, That no writ shall be sued out against, nor a copy of any process served upon any officer of the customs or navy, or other person as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the attorney or agent to the party who intends to sue out such writ or process; in which notice shall be clearly and explicitly contained the cause of the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the attorney or agent; and no evidence of the cause of such action shall be produced, except of such as shall be contained in such notice, and no verdict shall be given for the plaintiff, unless he shall prove on the trial that such notice was given; and in default of such proof, the defendant shall receive in such action a verdict and costs.

Actions to be
brought within
three months
of the cause of
them.

LXIV. And be it further enacted, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district where the facts were committed, and the defendant may plead the general issue, and give the special mat-

ter in evidence ; and if the plaintiff shall become non-suited, or shall discontinue the action, or if, upon a verdict or demurrer, judgment shall be given against the plaintiff, the defendant shall receive treble costs, and have such remedy for the same as any defendant can have in other cases where costs are given by law.

LXV. And be it further enacted, That, in case any information or suit shall be brought to trial on account of any seizure made under this act, and a verdict shall be found for the claimant thereof, and the judge or court before whom the cause shall have been tried, shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment, or other suit or prosecution, on account of such seizure ; and if any action, indictment, or other suit or prosecution, shall be brought to trial against any person on account of such seizure, wherein a verdict shall be given against the defendant, the plaintiff, besides the thing seized, or the value thereof, shall not be entitled to more than two pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined more than one shilling.

Judge may certify probable cause of seizure.

LXVI. And be it further enacted, That it shall be lawful for such officer, within one calendar month after such notice, to tender amends to the party complaining, or his agent, and to plead such tender in bar to any action, together with other pleas ; and if the jury shall find the amends sufficient, they shall give a verdict for the defendant ; and in such case, or in case the plaintiff shall become non-suited, or shall discontinue his action, or judgment shall be given for the defendant upon demurrer, then such defendant shall be entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only : Provided always, that it shall be lawful for such defendant, by leave of the court where such action shall be brought, at any time before issue joined, to pay money into court as in other actions.

Officer may tender amends.

LXVII. And be it further enacted, That in any such action, if the Judge, or Court before whom such action shall be tried, shall certify upon the record that the defendant or defendants in such action acted upon probable cause, then the plaintiff in such action shall not be entitled to more than two pence damages, nor to any costs of suit.

Judge may certify probable cause of action.

LXVIII. And be it further enacted, That all penalties and forfeitures recovered in any of the British Possessions in America under this act, shall be divided, paid, and applied as follows, (that is to say :) after deducting

Recovery and application of penalties.

the charges of prosecution from the produce thereof, one-third part of the net produce shall be paid into the hands of the Collector of his majesty's Customs, at the port or place where such penalties or forfeitures shall be recovered for the use of his Majesty; one-third part to the Governor or Commander in Chief of the said Colony or Plantation, and the other third part to the person who shall seize, inform, and sue for the same; excepting such seizures as shall be made at sea by the Commanders or Officers of his Majesty's ships of war, duly authorized to make seizures, one moiety of which seizures and of the penalties and forfeitures recovered thereon, first deducting the charges of prosecution from the gross produce thereof, shall be paid as aforesaid to the Collector of his Majesty's customs, to and for the use of his Majesty, and the other moiety to him or them who shall seize, inform, and sue for the same, any law, custom, or usage, to the contrary notwithstanding; subject, nevertheless, to such distribution of the produce of the seizures so made at sea, as well with regard to the moiety hereinbefore granted to his Majesty, as with regard to the other moiety given to the seizer or prosecutor, as his Majesty shall think fit to order and direct by any order or orders of Council, or by any proclamation or proclamations to be made for that purpose.

Limitation of suits.

LXIX. And be it further enacted, That all actions or suits for the recovery of any of the penalties or forfeitures imposed by this act, may be commenced or prosecuted at any time within three years after the offence committed, by reason whereof such penalty or forfeiture shall be incurred; any law, usage, or custom to the contrary notwithstanding.

Limitation of appeals.

LXX. And be it further enacted, That no appeal shall be prosecuted from any decree or sentence of any of his Majesty's Courts in America, touching any penalty or forfeiture imposed by this act, unless the inhibition shall be applied for and decreed within twelve months from the time when such decree or sentence was pronounced.

Persons authorized to make seizures under 5 G. 4 c. 113, to have the benefit of this act.

LXXI. And be it further enacted, That all persons authorized to make seizures, under an act passed in the fifth year of the reign of his present Majesty, entitled "An act to amend and consolidate the laws relating to the abolition of the slave trade," shall, in making and prosecuting any such seizures, have the benefit of all the provisions granted to persons authorized to make seizures under this act.

Application of penalties under 5 G. 4. c. 113.

LXXII. And be it further enacted, That all penalties and forfeitures created by the said act passed in the fifth

year of his present Majesty, whether pecuniary or specific, shall (except in cases specially provided for by the said act,) go and belong to such persons as are authorized by that act to make seizures, in such shares, and shall and may be sued for and prosecuted, tried, recovered, distributed, and applied in such and the like manner, and by the same ways and means, and subject to the same rules and directions, as any penalties and forfeitures incurred in Great Britain and in the British possessions in America, respectively now go and belong to, and may be sued, prosecuted, tried, recovered, and distributed respectively in Great Britain, or in the said possessions, under and by virtue of this act.

LXXIII. And be it further enacted, That it shall be lawful for his Majesty, by and with the advice of his Privy Council, by any order or orders in Council to be issued from time to time, to give such directions and make such regulations touching the trade and commerce to and from any British possessions on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter, (excepting the possessions of the said company,) as to his Majesty in council shall appear most expedient and salutary; and if any goods shall be imported or exported in any manner contrary to any such order of his Majesty in Council, the same shall be forfeited, together with the ship importing or exporting the same.

The King may regulate the trade of the Cape of Good Hope, &c.

LXXIV. And be it further enacted, That it shall be lawful for the East India Company to trade in and export from any place within the limits of their charter, any goods for the purpose of being carried to some of his Majesty's possessions in America, and so to carry and to import the same into any of such possessions; and, also, to carry return cargoes from such possessions to any place within the limits of their charter, or to the United Kingdom; and that it shall be lawful for any of his Majesty's subjects, with license in writing granted by or under the authority of the said company, to lade in and export from any of the dominions of the Emperor of China, any goods, and to lade in and export from any place within the limits of the said company's charter any tea, for the purpose of being carried to some of his Majesty's possessions in America, and, also, so to carry and import the same into any of such possessions.

East India Company may carry goods from India to colonies.

Private persons may trade to China or in tea, having license from the Company, but limited to the supply of the colonies.

LXXV. And be it further enacted, That it shall be lawful for any person, being the shipper of any sugar, the produce of some British possession within the limits of the East India Company's Charter, to be exported from any place in such possession, to go before the collector

Certificate of production of East India sugar.

or controller, or other chief officer of the customs at such place, or if there be no such officer of the customs, to go before the principal officer of such place, or the Judge or commercial resident of the District, and make and sign an affidavit before him, that such sugar was really and *bona fide* the produce of such British possession, to the best of his knowledge and belief, and such officer, judge, or resident, is hereby authorized and required to administer such affidavit, and to grant a certificate thereof, setting forth, in such certificate, the name of the ship in which the sugar is to be exported, and the destination of the same.

Not to repeal
or alter the Act
37 G. 3. c. 117.

LXXVI. And be it further enacted, That nothing in this act, or in any other act passed in this present session of Parliament, shall extend to repeal, or in any way alter or affect, an act passed in the thirty-seventh year of the reign of his late Majesty King George the Third, entitled "An act for regulating the trade to be carried on with the British possessions in India, by the ships of nations in amity with his Majesty;" nor to revoke, alter, or affect any regulations formed under the authority of that act, and which were in force at the time of the commencement of this act.

Ships built pri-
or to 1st Janua-
ry 1816, deem-
ed British ships
within certain
limits.

LXXVII. And be it further enacted, That all ships built at any place within the limits of the East India Company's Charter, prior to the first of January, one thousand eight hundred and sixteen; and which then were and have continued ever since to be solely the property of his Majesty's subjects, shall be deemed to be British ships, for all the purposes of trade within the said limits, including the Cape of Good Hope: any thing in this act, or in any other act or acts passed in this present session of Parliament, to the contrary notwithstanding.

Certificate of
production of
Cape wine.

LXXVIII. And be it further enacted, That it shall be lawful for the shipper of any wine, the produce of the Cape of Good Hope, or of its dependencies, which is to be exported from thence, to go before the chief officer of the customs, and make and sign an affidavit before him, that such wine was really and *bona fide* the produce of the Cape of Good Hope, or of its dependencies: and such officer is hereby authorized and required to administer such affidavit, and to grant a certificate thereof, setting forth, in such certificate, the name of the ship in which the wine is to be exported, and the destination of the same.

Certificate of
production of
goods in Guern-
sey, &c.

LXXIX. And be it further enacted, That it shall be lawful for any person who is about to export from any of the islands of Guernsey, Jersey, Alderney, or Sark, to the United Kingdom, or to any of the British possessions in America, any goods of the growth or produce of any of those islands, or any goods manufactured from materi-

als which were the growth or produce thereof, or of the United Kingdom, to go before any magistrate of the island from which the goods are to be exported, and make and sign before him an affidavit that such goods, describing the same, are of such growth or produce, or of such manufacture, and such magistrate shall administer and sign such affidavit; and thereupon the Governor, Lieutenant Governor, or Commander in Chief of the island from which the goods are to be exported, shall, upon the delivery to him of such affidavit, grant a certificate under his hand, of the proof contained in such affidavit, stating the ship in which, and the port to which, in the United Kingdom or in any such possession, the goods are to be exported; and such certificate shall be the proper document to be produced at such ports respectively, in proof that the goods mentioned therein, are of the growth, produce, or manufacture of such islands respectively.

LXXX. And be it further enacted, That it shall not be lawful to import into any of the islands of Guernsey, Jersey, Alderney, or Sark, any tea, nor any tobacco, except from the United Kingdom; and if any tea or any tobacco shall be brought into any of the said islands from any other place than from the United Kingdom, or not having been duly entered and cleared in the United Kingdom, to be exported to such island, the same shall be forfeited.

LXXXI. And be it further enacted, That no brandy Geneva, or other spirits, except rum, of the British plantations, shall be imported into or exported from the islands of Jersey, Guernsey, Alderney, or Sark, or either of them, or removed from any one to any other of the said islands, or coastwise, from any one part to any other part of either of the said islands, or shall be shipped, in order to be so removed or carried, or shall be waterborne, for the purpose of being so shipped in any ship, vessel or boat, of less burthen than one hundred tons, nor in any cask or package of less size or content than forty gallons; nor any tobacco or snuff, in any ship, vessel, or boat of less burthen than one hundred tons, nor in any cask or package containing less than four hundred and fifty pounds weight, (save and except any such spirits or loose tobacco as shall be for the use of the seamen belonging to and on board any such ship, vessel, or boat, not exceeding two gallons of the former, and five pounds weight of the latter, for each seaman; and, also, except such manufactured tobacco or snuff as shall have been duly exported as merchandise from Great Britain or Ireland.) nor shall any wine be imported into or ex-

Tea and tobacco may not be imported into Guernsey, &c. except from United Kingdom.

Guernsey, &c. tonnage of ships and package of goods; viz. spirits, 100 tons and 40 gallons.

Tobacco, 100 tons and 450 lbs

Wine, 60 tons
and 20 gallons.

ported from the said islands of Guernsey, Jersey, Alderney, or Sark, or either of them, or carried from any one of the said islands to any other thereof, or coastwise, from any one part to any other part of the said islands, or be shipped, or water-borne, for the purpose of being shipped in any ship, vessel, or boat of less burthen than sixty tons, or in any cask containing less than twenty gallons, or in any package containing less than three dozen reputed quart bottles, or six dozen reputed pint bottles, on pain of forfeiture of all such foreign brandy, Geneva, or other spirits, tobacco, snuff, or wine, respectively, together with the casks or packages containing the same; and, also, every such ship, vessel, or boat, together with all the guns, furniture, and ammunition, tackle, and apparel thereof.

Not to extend
to vessels of ten
tons supplying
island of Sark,
having license
so to do.

LXXXII. Provided always, and be it further enacted, That nothing herein contained shall extend, or be construed to extend, to subject to forfeiture or seizure, under any of the provisions of this act, any boat not exceeding the burthen of ten tons, for having on board at any one time any foreign spirits of the quantity of ten gallons or under, in casks or packages of less size or content than forty gallons, or any tobacco, snuff, or tea, not exceeding fifty pounds weight of each, for the supply of said island of Sark, such boat having a license from the proper officer of customs at either of the islands of Guernsey or Jersey, and for the purpose of being employed in carrying commodities for the supply of the said island of Sark; which license such officer of customs is hereby required to grant, without taking any fee or reward for the same: Provided always, that every such boat having on board at any one time any greater quantity of spirits than ten gallons, or any greater quantity of tobacco or snuff than fifty pounds weight of each of the said articles, unless such greater quantity of spirits, tobacco, or snuff, shall be in casks or packages of the size, content, or weight herein before required, or having on board at any one time any greater quantity of tea than fifty pound weight, shall be forfeited.

Wine may be
imported into
Guernsey, &c.
in cases, &c.

LXXXIII. Provided also, and be it further enacted, That nothing herein contained shall extend, or be construed to extend to prevent the importation into, or exportation from, the said islands of Guernsey, Jersey, Alderney, or Sark, or either of them, of any wine in bottles shipped in cases or casks only, each containing at least three dozen reputed quart bottles, or six dozen reputed pint bottles: Provided always, that before any such wine in bottles shall be shipped for exportation to or for Great Britain or Ireland, the master or other person having the charge or command of the ship, vessel, or

On exportation
of wine in bot-
tles, bond to be
given.

boat, in or on board of which such wine shall be so intended to be exported, together with one other sufficient surety, shall give bond in the penalty of forty shillings per gallon, that the wine so shipped shall, (the danger of the seas and enemies excepted,) be duly entered and landed at the port or place in Great Britain or Ireland to or for which the same shall be declared at the time of giving such bond, (which bond and declaration the proper officer of his Majesty's customs is hereby authorized and empowered to take;) and such officer is required to furnish the master, or other person having the charge or command of the ship, vessel, or boat in which any such wine may be, with a certificate specifying the number of such packages as aforesaid, and the quantity of wine contained in each, the date of the bond, and the name of the port or place to or for which the same shall be so declared; and such bond so given as aforesaid shall not be delivered up or cancelled until a certificate, under the hand of the proper officer of the customs in Great Britain or Ireland, of the due landing of the wine mentioned therein, shall be produced to and left with the officer taking said bond, within three months after the date of such bond.

LXXXIV. And be it further enacted, That every person who shall be found or discovered to have been on board any vessel or boat liable to forfeiture under any act relating to the revenue of customs, for being found within one league of the islands of Guernsey, Jersey, Alderney, or Sark, having on board, or in any manner attached or affixed thereto, or having had on board, or in any manner attached or affixed thereto, or conveying, or having conveyed, in any manner, such goods or other things as subject such vessel or boat to forfeiture, or who shall be found or discovered to have been on board any vessel or boat from which any part of the cargo shall have been thrown overboard during chace, or staved or destroyed, shall forfeit the sum of one hundred pounds.

LXXXV. And be it further enacted, That it shall not be lawful for any person to re-export, from any of his Majesty's possessions abroad, to any foreign place, any coals the produce of the United Kingdom; and that no such coals shall be shipped at any of such possessions, to be exported to any British place, until the exporter, or the master of the exporting vessel, shall have given bond, with one sufficient surety in double the value of the coals, that such coals shall not be landed at any foreign place.

LXXXVI. And be it further enacted, That this act may be amended, altered, or repealed by any act to be passed in the present session of Parliament.

CHAP. CIX.

An Act for the Encouragement of British Shipping and Navigation.

[5th July, 1825.]

6 G. 4. c. 105. Whereas an act was passed in the present session of Parliament, entitled "An act to repeal the several laws relating to the Customs," in which it is declared that the laws of the customs have become intricate by reason of the great number of acts relating thereto which have been passed through a long series of years, and that it is therefore highly expedient for the interest of commerce and the ends of justice, and also for affording convenience and facility to all persons who may be subject to the operation of those laws, or who may be authorized to act in the execution thereof, that all the statutes now in force relating to the customs should be repealed, and that the purposes for which they have from time to time been made, should be secured by new enactments. exhibiting more perspicuously and compendiously the various provisions contained in them: And whereas the laws relating to the encouragement of British navigation will thereby be repealed, and it is expedient to make provisions in lieu thereof, for the due encouragement of British shipping and British seamen, after such repeal shall have effect; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that, from and after the fifth day of January, one thousand eight hundred and twenty-six, this act shall come into, and be and continue in, full force and operation, and shall constitute and be the law of navigation of the British empire.

Commence-
ment of act.Europe, enu-
merated goods
in British ships,
or ships of
place, or ships
of produce.

II. And be it further enacted, That the several sorts of goods hereinafter enumerated, being the produce of Europe; that is to say: masts, timber, boards, salt, pitch, tar, tallow, rosin, hemp, flax, currants, raisins, figs, prunes, olive oil, corn or grain, pot ashes, wine, sugar, vinegar, brandy, and tobacco, shall not be imported into the United Kingdom, to be used therein, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Goods of Asia,
Africa, or
America, may
not be import-
ed from Eu-
rope, except in
certain cases.

III. And be it further enacted, That goods, the produce of Asia, Africa, or America, shall not be imported from Europe into the United Kingdom, to be used therein, except the goods hereinafter mentioned; that is to say:

Goods, the produce of places in Asia or Africa within the straits of Gibraltar, or of the dominions of the Emperor of Morocco, imported from places in Europe within the straits of Gibraltar :

Goods, the produce of places within the limits of the East India Company's Charter, which (having been imported into Gibraltar or Malta in British ships,) may be imported from Gibraltar or Malta :

Goods taken by way of reprisal by British ships :

Bullion, diamonds, pearls, rubies, emeralds, and other jewels or precious stones.

IV. And be it further enacted, That goods, the produce of Asia, Africa, or America, shall not be imported into the United Kingdom, to be used therein, in foreign ships, unless they be the ships of the country in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, except the goods hereinafter mentioned ; that is to say :

Goods of Asia, Africa, or America, may not be imported in foreign ships, except in certain cases.

Goods, the produce of the dominions of the Grand Seigneur, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions :

Raw silk, and mohair yarn, the produce of Asia, which may be imported from the dominions of the Grand Seigneur in the Levant seas, in ships of his dominions :

Bullion.

V. Provided always, and be it further enacted, That all manufactured goods shall be deemed to be the produce of the country of which they are the manufacture.

Manufacture deemed produce.

VI. And be it further enacted, That no goods shall be imported into the United Kingdom from the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships.

From Guernsey, &c.

VII. And be it further enacted, That no goods shall be exported from the United Kingdom to any British possession in Asia, Africa, or America, nor to the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships.

Exports to Asia, &c. and to Guernsey, &c.

VIII. And be it further enacted, That no goods shall be carried coastwise, from one part of the United Kingdom to another, except in British ships.

Coastwise.

IX. And be it further enacted, That no goods shall be carried from any of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, to any other of such Islands ; nor from one part of any such Islands to another part of the same Island, except in British ships.

Between Guernsey, Jersey, &c.

X. And be it further enacted, That no goods shall be carried from any British possession in Asia, Africa, or America, to any other of such possessions, nor from one

Between British possessions in Asia, &c.

part of any of such possessions to another part of the same, except in British ships.

Imports, British possessions in Asia, &c.

XI. And be it further enacted, That no goods shall be imported into any British possession in Asia, Africa, or America, in any foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported.

No ship British, unless registered and navigated as such :

XII. And be it further enacted, That no ship shall be admitted to be a British ship unless duly registered and navigated as such ; and that every British registered ship, (so long as the registry of such ship shall be in force, or the certificate of such registry retained for the use of such ship,) shall be navigated during the whole of every voyage, (whether with a cargo or in ballast,) in every part of the world, by a master who is a British subject, and by a crew, whereof three-fourths, at least, are British seamen ; and if such ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said Islands to another of them, or from one part of either of them to another of the same, or be employed in fishing on the coasts of the United Kingdom, or of any of the said Islands, then the whole of the crew shall be British seamen.

But vessels under fifteen tons burthen, admitted in navigation upon rivers, &c. although not registered. Under 30 tons for Newfoundland fishery.

XIII. Provided always, and be it further enacted, That all British built boats or vessels, under fifteen tons burthen, wholly owned and navigated by British subjects, although not registered as British ships, shall be admitted to be British vessels, in all navigation in the rivers and upon the coasts of the United Kingdom, or of the British possessions abroad, and not proceeding over sea, except within the limits of the respective Colonial Governments within which the managing owners of such vessels respectively reside ; and that all British built boats or vessels, wholly owned and navigated by British subjects, not exceeding the burthen of thirty tons, and not having a whole or fixed deck, and being employed solely in fishing on the banks and shores of Newfoundland, and of the parts adjacent, or on the banks and shores of the Provinces of Canada, Nova Scotia, or New Brunswick, adjacent to the Gulf of St. Lawrence, or on the North of Cape Canso, or of the Islands within the same, or in trading coastwise within the said limits, shall be admitted to be British boats or vessels, although not registered, so long as such boats or vessels shall be solely so employed.

XIV. Provided also, and be it further enacted, That all ships built in the British settlements at Honduras, and owned and navigated as British ships, shall be entitled to the privileges of British registered ships in all direct trade between the United Kingdom and the said settlements; provided the master shall produce a certificate, under the hand of the Superintendent of those settlements, that satisfactory proof has been made before him that such ship, (describing the same,) was built in the said settlements, and is wholly owned by British subjects: Provided also, that the time of the clearance of such ship from the said settlements, for every voyage, shall be endorsed upon such certificate by such Superintendent.

Honduras ships to be as British, in trade with United Kingdom.

XV. And be it further enacted, That no ship shall be admitted to be a ship of any particular country, unless she be of the built of such country; or have been made prize of war to such country; or have been forfeited to such country under any law of the same, made for the prevention of the Slave Trade, and condemned as such prize or forfeiture by a competent court of such country; or be British built, (not having been a prize of war from British subjects to any other foreign country;) nor unless she be navigated by a master who is a subject of such foreign country, and by a crew of whom three-fourths, at least, are subjects of such country; nor unless she be wholly owned by subjects of such country usually residing therein, or under the dominion thereof: Provided always, that the country of every ship shall be deemed to include all places which are under the same dominion as the place to which such ship belongs.

Ship of any foreign country to be of the built of, or prize to such country; or British built, and owned and navigated by subjects of the country.

XVI. And be it further enacted, That no person shall be qualified to be a master of a British ship, or to be a British seaman within the meaning of this act, except the natural born subjects of his Majesty, or persons naturalized by any act of Parliament, or made denizens by letters of denization; or except persons who have become British subjects by virtue of conquest or cession of some newly acquired country, and who shall have taken the oath of allegiance to his Majesty, or the oath of fidelity required by the treaty or capitulation by which such newly acquired country came into his Majesty's possessions; or persons who shall have served on board any of his Majesty's ships of war, in time of war, for the space of three years: Provided always, that the natives of the places within the limits of the East India Company's Charter, although under British dominion, shall not, upon the ground of being such natives, be deemed to be British seamen: Provided always, that

Master and seamen not British, unless natural-born, or naturalized, or denizens, or subjects by conquest or cession, or having served in H. M. ships of war.

One proper seaman to twenty tons sufficient.

Foreigners having served two years on board H. M. S. during war.

British ship not to depart British port unless duly navigated &c.

If excess of foreign seamen, penalty £10 for each ;

except British seamen cannot be procured in foreign ports, or in India ; or proportion destroyed unavoidably ; and certificate produced, or proof made.

Proportion of seamen may be altered by proclamation.

every ship, (except ships required to be wholly navigated by British seamen.) which shall be navigated by one British seaman, if a British ship, or one seaman of the country of such ship, if a foreign ship, for every twenty tons of the burthen of such ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew.

XVII. Provided always, and be it further enacted, That it shall be lawful for his Majesty, by his royal proclamation during war, to declare that foreigners, having served two years on board any of his Majesty's ships of war, in time of such war shall be British seamen within the meaning of this act.

XVIII. And be it further enacted. That no British registered ship shall be suffered to depart any port in the United Kingdom, or any British possession in any part of the world, (whether with a cargo or in ballast,) unless duly navigated : Provided always, that any British ship, trading between places in America, may be navigated by British negroes ; and that ships trading Eastward of the Cape of Good Hope, within the limits of the East India Company's Charter, may be navigated by Lascars, or other natives of countries within those limits.

XIX. And be it further enacted, That if any British registered ship shall, at any time, have, as part of the crew in any part of the world, any foreign seaman not allowed by law, the master or owners of such ship shall, for every such foreign seaman, forfeit the sum of ten pounds : Provided always, that if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's Charter, for the navigation of any British ship ; or if such proportion be destroyed, during the voyage, by any unavoidable circumstance, and the master of such ship shall produce a certificate of such facts under the hand of any British Consul, or of two known British merchants, if there be no Consul at the place where such facts can be ascertained, or from the British Governor of any place within the limits of the East India Company's Charter ; or in the want of such certificate, shall make proof of the truth of such facts to the satisfaction of the Collector and Controller of the Customs of any British port, or of any person authorized in any other part of the world to inquire into the navigation of such ship, the same shall be deemed to be duly navigated.

XX. And be it further enacted, That if his Majesty shall, at any time, by his royal proclamation, declare that the proportion of British seamen necessary to the due navigation of British ships shall be less than the

proportion required by this act, every British ship navigated with the proportion of British seamen required by such proclamation, shall be deemed to be duly navigated, so long as such proclamation shall remain in force.

XXI. Provided always, and be it further enacted, That goods of any sort, or the produce of any place, not otherwise prohibited than by the law of navigation herein before contained, may be imported into the United Kingdom from any place in a British ship, and from any place not being a British possession in a foreign ship of any country, and however navigated, to be warehoused for exportation only, under the provisions of any law in force for the time being, made for the warehousing of goods without payment of duty upon the first entry thereof.

Goods prohibited only by navigation law may be imported for exportation.

XXII. And be it further enacted, That if any goods be imported, exported, or carried coastwise, contrary to the law of navigation herein before contained, all such goods shall be forfeited, and the master of such ship shall forfeit the sum of one hundred pounds.

Forfeiture and penalty.

XXIII. And be it further enacted, That this act may be altered, varied, or repealed by any act or acts to be passed in this present session of Parliament.

Act may be altered this session.

CAP. XLVIII.

AN ACT to alter and amend the several Laws relating to the Customs.

[26th May, 1826.]

Whereas several acts were passed in the last session of Parliament for consolidating the Laws of the Customs, and it has been found necessary to make certain alterations and amendments therein; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That from and after the fifth day of July, one thousand eight hundred and twenty-six, the same shall come into, and be and continue in, full force and operation for all the purposes mentioned therein.

Commencement of Act.

II. And whereas an act was passed in the last session of Parliament, entitled "An act for the Management of the Customs," and it is expedient to alter and amend the same in manner hereinafter provided; be it therefore enacted, That every order, document, instrument, or writing, required by any law, at any time in force, to be

Signature of two commissioners to be sufficient without seals.

under the hands and seals of the commissioners of his Majesty's customs, which shall be signed by two or more commissioners or assistant commissioners of the customs, shall be deemed to be an order, document, instrument, or writing, under the hands and seals of the commissioners of his Majesty's customs, within the meaning of such law.

Duties of officers performed by persons and at places appointed by commissioners.

III. And be it further enacted, That every act, matter, or thing, required by any law, at any time in force, to be done or performed by, to, or with, any particular officer, nominated in such law for such purpose, being done or performed by, to, or with, any person appointed by the commissioners of his Majesty's customs to act for or in behalf of such particular officer, the same shall be deemed to be done or performed by, to, or with, such particular officer; and that every act, matter, or thing, required by any law, at any time in force, to be done or performed at any particular place within any port, being done or performed at any place within such port appointed by the commissioners of his Majesty's customs for such purpose, the same shall be deemed to be done or performed at the particular place so required by law.

List of crews of ships from West Indies.

IV. And whereas another act was passed in the last session of Parliament, entitled "An act for the general regulation of the customs," and it is expedient to alter and amend the same in manner hereinafter provided; be it therefore enacted, That so much of the said act as requires that the master of every British ship arriving at any port in the United Kingdom, on her return from any British possession in America, shall deliver upon oath to the collector or controller a certain list of the crew of such ship, shall apply only to ships so arriving on their return from the West Indies.

Perfect entry after bill of sight.

V. And whereas, by the said Act for the general regulation of the customs, it is enacted, that no goods shall be unladen from any ship arriving from parts beyond the seas, before due entry of such goods shall have been made; and that no entry for the landing of any goods shall be valid, unless made in manner therein directed; and that any goods taken or delivered out of any ship, by virtue of any entry not so made, shall be deemed to be goods landed without due entry thereof, and shall be forfeited: And whereas provision is nevertheless made for the landing of goods in certain cases by bill of sight, for examination by the importer, in presence of the proper officers, prior to his making a perfect entry for the same; be it therefore enacted, That such goods, although landed by bill of sight, shall not be deemed to be landed, or to be delivered out of the ship within the meaning of the said act, except in virtue of such perfect entry when the same

shall have been made; and that, if such perfect entry be not made in manner required by the said act for the landing of goods as herein before mentioned, such goods shall then be deemed to be goods landed without due entry thereof, and shall be forfeited.

VI. And be it further enacted, That so much of the said act made for the general regulation of the customs as prohibits the importation of any spirits on account of the strength thereof, and, also, so much of the said act as prohibits the importation of beef, pork, or bacon, to be warehoused for exportation only, shall be and the same is hereby repealed; and, also, so much of the said act as restricts in any way the importation of bonnets, hats, or platting of bast or straw, chip, cane, or horsehair, and, also, of cambrics or lawns, and, also, of coffee, and, also, of Or-molu, and also of China-ware or porcelain, not being the produce of places within the limits of the East India Company's charter, and also any tobacco made up in rolls, being the produce of and imported from the State of Columbia, and in packages containing at least three hundred and twenty pounds weight of such rolls of tobacco, shall be and the same is hereby repealed.

Restrictions on certain articles repealed.

VII. And whereas it is expedient to subject the importation of gloves to certain restrictions; be it therefore enacted, That it shall not be lawful to import any leather gloves into any port, other than the port of London, until after the fifth day of July, one thousand eight hundred and twenty seven, nor unless in packages, each of which shall contain one hundred pairs of such gloves at least, nor unless in ships of the burthen of seventy tons or upwards; and that such restrictions shall be complied with and enforced in like manner as if the same were set forth in a table denominated "A table of prohibitions and restrictions inwards," contained in the said act for the regulation of the customs.

Gloves only to be imported into port of London till 5th July, 1827.

VIII. And be it further enacted, That all bonds given to prevent the relanding of plate, in respect of which any drawback shall be allowed upon the exportation thereof, shall be liable only to the same duties of stamps as any bonds given for or in respect of the duties of customs, or for preventing frauds or evasions thereof, are or shall be liable to under any act for the time being in force for granting duties of stamps.

Stamps on bonds for plate exported.

IX. And be it further enacted, That it shall and may be lawful for the commissioners of his Majesty's treasury of the United Kingdom of Great Britain and Ireland, or the commissioners of his Majesty's customs, by warrant or order under their hands respectively, to fix the amount of warehouse rent to be paid for any goods taken to and

Power to fix rate of rent in the King's warehouse.

secured in any of the King's warehouses in the United Kingdom, or in the Isle of Man, for the security of the duties thereon, or to prevent the same from coming into home use.

Coast duty
ad valorem.

X. And be it further enacted, That if any goods brought coastwise be subject to duty according to the value thereof, such value shall be ascertained in the same manner and under the same regulations and conditions as is and are directed in the said act in respect of goods imported from foreign parts.

Coffee import-
ed into the Isle
of Man.

XI. And be it further enacted, That it shall be lawful to export from the United Kingdom to the Isle of Man, and to import into the Isle of Man direct from the United Kingdom, without the license of the commissioners of the customs, any quantity of coffee of the British plantations upon which the duty payable in the United Kingdom shall have been paid; and that a drawback of four pence for every pound of such coffee shall be allowed upon the exportation thereof.

Licenses, for
what vessels
required.

XII. And whereas another act was passed in the last session of Parliament, entitled "An act for the prevention of smuggling," and it is expedient to alter and amend the same in manner hereinafter provided; be it therefore enacted, That no license, (except a license for arming,) shall be required under the said act, for any ship or vessel which is of the burthen of two hundred tons or upwards, nor for any square rigged ship or vessel, or any ship, vessel, or boat, propelled by steam, which is not of greater length than in the proportion of three feet six inches to one foot of breadth; and that no greater or other security shall be required on account of any license to be issued under the said act, than in the sum of one thousand pounds, or in the single value of the vessel or boat for which such license is to be issued, if such value be less than one thousand pounds, and by the sole bond of such owner or owners of such vessel or boat: Provided always, That, if any such bond shall be taken of the owner of any boat who shall not have attained the age of twenty-one years, such bond shall, nevertheless, be valid and effectual to all intents and purposes; any thing in any act, or in any law, custom, or usage, to the contrary notwithstanding.

License bond.

Minors being
owners of
boats.

License bond
not to be can-
celled for 12
months.

XIII. And be it further enacted, That no bond given on account of the license of any vessel or boat, under the said act for the prevention of smuggling, shall be cancelled until the space of twelve months after the license for which such bond had been entered into shall have been delivered up to the proper officer of the customs; and such bond shall remain in full force and effect for the

time of twelve months after the delivering of the license as aforesaid, unless fresh security shall be given for such vessel or boat.

XIV. And be it further enacted, That in case any vessel shall, on account of any goods, become liable to forfeiture under the said act for the prevention of smuggling, the goods creating such forfeiture shall also be forfeited. Goods forfeited with vessel.

XV. And whereas by the said act for the prevention of smuggling, it is enacted, that if any foreign vessel shall, in certain cases therein described, be found within one league of the coast of the United Kingdom, such vessel shall be forfeited; be it therefore enacted, That the like forfeiture shall, in similar cases, attach equally to any foreign boat, as fully and effectually as if in the said act such forfeiture had been made to attach to any foreign vessel or boat. Foreign boat within one league forfeited as foreign vessel would be.

XVI. And be it further enacted. That, if any vessel or boat whatever shall arrive or shall be found or discovered to have been within any port, harbor, river, or creek, of the United Kingdom, not being driven therein by stress of weather or other unavoidable accident, having on board, or in any manner attached or affixed thereto, or having had on board, or in any manner attached or affixed thereto, or conveying or having conveyed in any manner, within any such port, harbor, river, or creek, any brandy or other spirits, except rum, in any cask or package of less size or content than forty gallons, except only for the use of the seamen then belonging to and on board such vessel or boat, not exceeding two gallons for each seaman, or any tobacco or snuff in any cask or package in which such tobacco or snuff could not be legally imported into the United Kingdom in such vessel, (except loose tobacco for the use of the seamen, not exceeding five pounds weight for each seaman,) every such vessel or boat, together with such spirits or tobacco, shall be forfeited; and every person found or discovered to have been on board such vessel or boat, at the time of her becoming so liable to forfeiture, and knowing such spirits or tobacco to be or to have been on board, or attached to such vessel or boat, shall forfeit the sum of one hundred pounds, and shall be liable to detention and prosecution, and to be dealt with in the manner directed by the said act for the prevention of smuggling, in cases of persons found or discovered to have been on board vessels liable to forfeiture under that act: Provided always, That, if it shall be made appear by proof on oath, to the satisfaction of the commissioners of his Majesty's customs, that the said spirits or tobacco were on board without the Vessels or boats arriving in port with spirits or tobacco in small packages, forfeited, and persons found on board knowing thereof, to forfeit 100l.

knowledge or privity of the owner or master of such vessel or boat, and without any wilful neglect or want of reasonable care on their or either of their behalfs, that then and in such case the vessel or boat shall not be liable to forfeiture, although the persons concerned in placing the said spirits or tobacco on board, or knowing thereof, shall be liable to detention and prosecution as aforesaid.

Writ of certiorari and of habeas corpus not to be granted unless objections to proceedings be stated.

XVII. And be it further enacted, That no writ of certiorari shall issue from his Majesty's Court of King's Bench, to remove any proceedings before any Justice or Justices of the Peace, under any act for the prevention of smuggling, or relating to the revenue of the customs: nor shall any writ of habeas corpus issue, to bring up the body of any person who shall have been convicted before any Justice or Justices of the Peace, under any such act, unless the party, against whom such proceedings shall have been directed, or who shall have been so convicted, or his attorney or agent, shall state, in an affidavit in writing, to be duly sworn, the grounds of objection to such proceedings or conviction; and that upon the return to such writ of certiorari or habeas corpus, no objection shall be taken or considered, other than such as shall have been stated in such affidavit; and that it shall be lawful for any Justice or Justices of the Peace, and they are hereby required, to amend any information, conviction, or warrant of commitment, for any offence under any such act.

Gaolers not to discharge persons confined for £100.

XVIII. And be it further enacted, That it shall not be lawful for the gaoler or keeper of any prison, in virtue of any authority to him given by the said act for the prevention of smuggling, to discharge any person who shall have been committed to such prison for non-payment of any penalty or penalties, if such penalty or penalties shall amount to or exceed the sum of one hundred pounds; any thing in the said act to the contrary notwithstanding.

Signals to smuggling vessels.

XIX. And be it further enacted, That every intimation to any smuggling vessel or boat, in whatever manner given, shall be deemed to be a signal within the meaning of the said act for the prevention of smuggling, and shall subject the person giving such information to be detained and proceeded against as directed by the said act.

Proof on trial of treasury order.

XX. And be it further enacted, That upon the trial of any issue, or upon any judicial hearing or investigation, touching any penalty or forfeiture under any law or laws relating to the revenue of the customs or excise, or to the law of navigation, where it may be necessary to give proof of any order issued by the commissioners of his

Majesty's treasury, or by the commissioners of his Majesty's customs or excise respectively, the letter or instructions which shall have been officially received by the officer of customs or excise, at the place or district where such penalty or forfeiture shall have been incurred, or shall be alleged to have been incurred, for his Government, and in which such order is mentioned or referred to, and under which said instructions he shall have acted as such officer, shall be admitted and taken as sufficient evidence and proof of such order, to all intents and purposes whatsoever.

XXI. And, whereas, another act was passed in the last session of Parliament, entitled "an act for the encouragement of British shipping and navigation;" and it is expedient to amend the same in manner hereinafter provided; be it therefore enacted, That all goods, the produce of places in the interior of Asia or Africa, which shall be brought to any place in Europe within the Straits of Gibraltar, through places in Asia or Africa, which are within those Straits, shall be deemed to be the produce of such last mentioned places, within the meaning of the said act.

Goods of Asia or Africa within Straits of Gibraltar.

XXII. And whereas, by an act passed in the fourth year of the reign of his present Majesty, for consolidating and amending the laws then in force, with respect to trade from and to places within the limits of the charter of the East India Company, particular provision is made with respect to the number and country of the seamen by whom British ships engaged in such trade may, in certain cases, be navigated; be it therefore enacted, That any British ship, navigated in the manner permitted by the said act, in any of the cases therein mentioned, shall be deemed to be duly navigated as British ships: any thing in the before mentioned act for the encouragement of British shipping and navigation to the contrary notwithstanding.

Lascars and foreigners navigating East India ships.
4 G. 4. c. 80.
§21, 22.

XXIII. And whereas, by an act passed in the thirty-fifth year of the reign of his late Majesty, King George the Third, entitled "an act for further encouraging and regulating the Southern Whale Fisheries," certain foreigners were permitted to be employed as masters or seamen, in navigating ships employed in such fisheries: and whereas, the said act will, from and after the fifth day of July next, be repealed; and it is expedient to continue such privilege to persons who have been actually so employed; be it therefore enacted, That it shall be lawful for any person, who shall have been actually so employed, under the authority of the said act, to go before the collector and controller of the customs, at the port from

Foreigners navigating ships in Southern Whale Fishery.

whence the ship in which he last so served shall have cleared out, for the voyage on which he was employed in the same, and make proof of such service, to the satisfaction of such collector and controller; and thereupon such collector and controller shall enrol the name of such person, and shall give to him a certificate of such proof; and such person producing such certificate shall, at all times thereafter, be deemed to hold the qualification of a British seaman, for the purpose of navigating any ship employed in the Southern Whale Fisheries; any thing in the law of navigation to the contrary notwithstanding.

Jurisdiction
under act 6 G.
4. c. 108, ex-
tended to navi-
gation law.

XXIV. And be it further enacted, That all penalties and forfeitures, incurred under the said act for the encouragement of British shipping and navigation, shall be sued for, prosecuted, recovered, and disposed of, or shall be mitigated or restored, in like manner as any penalty or forfeiture can be sued for, prosecuted, recovered, and disposed of, or may be mitigated or restored, under the before mentioned act, passed in the last session of Parliament for the prevention of smuggling.

Ships built in
Colonies for
owners in the
United King-
dom to have
certificate to
navigate for
two years.

XXV. And whereas, another act was passed at the last session of Parliament, entitled "an act for the registering of British vessels;" and it is expedient to alter and amend the same, in manner hereinafter provided; and whereas, by the said act it is provided, that, if any ship be built in Asia, Africa, or America, for owners residing in the United Kingdom, a certificate therein mentioned shall be given for the navigation of such ship to the United Kingdom, whether by a direct or circuitous voyage, and that such certificate shall, for such voyage, have all the force and virtue of a certificate of registry under that act; be it therefore enacted, That such certificate shall be in like force for the navigation of such ship, for any voyages whatever, during the term of two years from the date of such certificate, if such ship shall not sooner arrive at some place in the United Kingdom.

Entry of bill of
sale in book of
intended regis-
try.

XXVI. And whereas, by the said act for registering British ships, provision is made for the entering of any bill of sale of any ship or vessel, or any share thereof, in the book of registry at the port where such ship or vessel is registered, or in the book of intended registry, at any other port at which she is about to be registered *de novo*; be it enacted, That such entry in the book of intended registry shall not be made, until all the requisites of law for the immediate registry of the ship or vessel in such book, have been complied with; nor shall such entry be valid or certified on the bill of sale, until the registry *de novo* of the ship or vessel shall have been duly made, and the certificate thereof granted.

XXVII. And whereas, the Company of Merchants of England, trading to the Levant Seas, has been dissolved ; be it therefore enacted, That it shall be lawful for any person, who was a member of the said company at the time of its dissolution, and who was a resident at any of the factories of the said company, to continue to own any share or shares in any British registered ship, of which, at the time of such residence, he was an owner, or part owner, although such person shall continue to reside at any of the places where such factories had existed prior to the dissolution of the said company.

XXVIII. And whereas, another act was passed in the last session of Parliament, entitled "an act for granting duties of customs ;" and it is expedient to alter and amend the same, in manner hereinafter provided ; be it therefore enacted, That whenever lower duties are charged upon the importation of any of the goods hereinafter mentioned, as being the produce of particular places, such goods shall not be deemed to be the produce of such places, unless they be also imported from such places ; that is to say : almonds, arrow root or powder, bark, cocus wood, copper, fustic, ginger, granilla, hemp, hides, honey, indigo, logwood, marmalade, cashew nuts, cocoa nuts, pimento, rhubarb, rosin, sarsaparilla, sponge, succades, sugar, tamarinds, tar, tortoise shell, and turmeric.

XXIX. And whereas, in the "table of duties of customs inwards," to the said act for granting duties of customs annexed, certain rated duties are imposed upon the several sorts of linen therein mentioned, some of which are to be ascertained according to the number of threads to the inch of warp of such linen, and an option is given to the importer to pay a duty of forty pounds for every one hundred pounds of the value of the linen, instead of any of the rated duties so imposed ; be it therefore enacted and declared, That, from and after the tenth day of October, one thousand eight hundred and twenty-six, such option shall not be deemed to extend to cambrics, or to any other sort of linen, the rated duties of which are not to be ascertained according to the number of threads in the same.

XXX. And whereas, by the said act, a duty of ten shillings for every one hundred pounds of the value of certain goods is charged upon the exportation thereof ; be it therefore enacted, That such duty shall not be charged upon any goods which are subject to any other export duty.

XXXI. And whereas, it is expedient to make further provisions for charging suitable duties on rum, which shall have been sweetened by the coloring matter neces-

Levant Com-
pany.

Goods the pro-
duce of and im-
ported from
particular pla-
ces.

Cambrics and
other linens
not rated ac-
cording to the
number of
threads.

Ad valorem
duty outwards.

Sweetened
rum, how
charged with
duty.

sarily mixed with the same; be it therefore enacted, That rum, the produce of the British possessions in America, shall not be liable to the duty charged on sweetened spirits, unless the actual strength thereof shall exceed the strength denoted by Sykes' hydrometer, by more than ten degrees per centum; and that in lieu of such duty, there shall be charged upon every degree per centum more than three degrees and not more than ten degrees, by which the actual strength of any such rum shall exceed the strength denoted by Sykes' hydrometer, a duty of nine shillings and sixpence: Provided, always, that if the importer of any such rum cannot make a perfect entry thereof, for payment of the proper duty on the actual strength of the same, it shall be lawful for such importer to demand, in writing upon the entry, that trial be made of the actual strength of such rum, (he paying the expense of such trial,) instead of entering such rum for the payment of duty upon any stated number of such excessive degrees of strength: Provided, also, that all trials of the actual strength of rum shall be made by some skilful person, appointed by the commissioners of the customs for such purpose.

East India
Company's
stores.

XXXII. And be it further enacted, That the East India Company shall be allowed to export stores, provisions, utensils of war, and necessaries for maintaining their garrisons and settlements, free of all duties; so as the duties hereby remitted, if they had been to be paid, would not have exceeded or do not exceed, in any one year, the sum of three hundred pounds.

Duty on small
coals.

XXXIII. And whereas, in a table to the said act for granting duties of customs annexed, denominated "a table of duties coastwise," a duty of one shilling the chaldron is imposed upon certain small coals shipped to be sent coastwise from the ports of Newcastle or Sunderland to any port in England or Wales, and such coals are not subject to the duty imposed in the said table upon coals brought coastwise; be it therefore enacted, That the said duty of one shilling shall also be imposed upon the like sorts of small coals, when shipped to be so sent from the ports of Liverpool, Bristol, Bridgewater, Gloucester, Chepstow, Cardiff, Newport, Swansea, Llanelli, Cardigan, Aberystwith, Whitehaven, Lancaster, Preston, Beaumaris, Milford, or Stockton, in like manner as when shipped to be sent from either of the said ports of Newcastle or Sunderland; and such coals shall also be free of duty when brought to any port in England or Wales, in like manner as if so brought from either of the said ports of Newcastle or Sunderland.

XXXIV. And be it further enacted, That in lieu and instead of any duty on coals, except small coals hereinbefore mentioned, brought coastwise into any port in Wales, payable under the said act of the last session of Parliament, for granting duties of customs according to a table of duties thereunto annexed, denominated "a table of duties coastwise," there shall be paid upon all coals, except small coals as aforesaid, whether usually sold by weight or by measure, when brought coastwise from any port in the United Kingdom into any port in Wales, a duty of one shilling and eight-pence for every ton weight of such coals : and such duty shall be raised, levied, collected, and paid unto his Majesty, in like manner as if the same had been imposed by the said act, and set forth in the said table thereunto annexed.

XXXV. And be it further enacted, That instead of the duties and drawbacks imposed and allowed by the said act of the last session of Parliament for granting duties of customs, and set forth in a table thereunto annexed, denominated "table of duties of customs inwards," the several duties and drawbacks set forth in figures in the table hereinafter contained, and denominated "table of new duties," shall, in respect of such goods as are mentioned therein, be raised, levied, collected, and paid unto his Majesty, and be allowed in like manner as if such duties and drawbacks had been imposed and allowed in and by the said act, and had been set forth in the said table thereunto annexed ; that is to say :

TABLE OF NEW DUTIES.

| | | DUTY. | | |
|---|------------------|-------|----|----|
| | | £ | s. | d. |
| Aloes, the produce of the Cape of Good Hope, and imported direct from thence | - - - - the lb. | 0 | 0 | 3 |
| Annatto, or Rocou Flag | - - - - the lb. | 0 | 0 | 2 |
| Ashes, viz. weed ashes | - - - - the cwt. | 0 | 1 | 8 |
| Bark, Peruvian or Jesuit's bark | - - - - the lb. | 0 | 0 | 1 |
| — Quercitron bark | - - - - the cwt. | 0 | 1 | 0 |
| Boxwood | - - - - the ton | 5 | 0 | 0 |
| — the produce of, and imported from, any British possession, | - - - - the ton | 1 | 0 | 0 |
| Capers, including the pickle | - - - - the lb. | 0 | 0 | 6 |
| Camphor, unrefined | - - - - the lb. | 0 | 0 | 1 |
| Cedar wood, not being the produce of, and imported from, any British possession | - - - - the ton | 2 | 10 | 0 |

| | | | | |
|---|------------------------------|----|----|-------|
| Cinnamon, imported from any British possession within the limits of the East India Company's charter | the lb. | 0 | 2 | 6 |
| Cloves, imported from any British possession within the limits of the East India Company's charter | the lb. | 0 | 2 | 0 |
| Cocoa Nuts | the lb. | 0 | 1 | 3 |
| the produce of, and imported from, any British possession in America | the lb. | 0 | 0 | 6 |
| imported from any British possession within the limits of the East India Company's charter | the lb. | 0 | 0 | 9 |
| imported from any other place within the limits of the East India Company's charter | the lb. | 0 | 1 | 0 |
| Cochineal | the lb. | 0 | 0 | 6 |
| dust | the lb. | 0 | 0 | 2 |
| the produce of, and imported from, any British possession | the lb. | 0 | 0 | 2 |
| dust | the lb. | 0 | 0 | 1 |
| Coffee | the lb. | 0 | 1 | 3 |
| the produce of, and imported from, any British possession in America | the lb. | 0 | 0 | 6 |
| the produce of and imported from Sierra Leone | the lb. | 0 | 0 | 9 |
| imported from any British possession within the limits of the East India Company's charter | the lb. | 0 | 0 | 9 |
| imported from any other place within the limits of the East India Company's charter | the lb. | 0 | 1 | 0 |
| Cotton, viz. articles of manufactures of cotton, wholly or in part made up, not otherwise charged with duty, | | | | |
| for every 100l. of the value | | 20 | 0 | 0 |
| Ebony | the ton | 10 | 0 | 0 |
| the produce of, and imported from, any British possession | the ton | 0 | 15 | 0 |
| Furrier's waste | for every 100l. of the value | 10 | 0 | 0 |
| Galls | the cwt. | 0 | 5 | 0 |
| Hair or goats wool, viz. | | | | |
| Articles of manufactures of hair or goat's wool, or of hair or goat's wool and any other material, wholly or in part made up, not otherwise charged with duty, | for every 100l. of the value | 30 | 0 | 0 |
| Cow, ox, bull, or elk hair | the cwt. | 0 | 2 | 6 |
| Hemp, rough or undressed, or any other vegetable substance of the nature and quality of undressed hemp, and applicable to the same purposes, the produce of, and imported from, New Zealand, until the 1st January, 1833, | | | | free. |
| Lignum Vitæ | the ton | 2 | 0 | 0 |
| the produce of, and imported from, any British possession | the ton | 0 | 0 | 10 |
| Linen, viz. articles of manufactures of linen, or of linen mixed with cotton or with wool. wholly or in part made up, not otherwise charged with duty, | | | | |
| for every 100l. of the value | | 40 | 0 | 0 |

| | | | | |
|--|-----------------|----|----|----|
| Mace imported from any British possession within the limits of the East India Company's charter | the lb. | 0 | 3 | 6 |
| Mahogany | the ton | 7 | 10 | 0 |
| _____ of the growth of Bermuda, or any of the Bahama Islands, and imported direct from thence, respectively; and mahogany imported direct from the Bay of Honduras in a British ship cleared out from the port of Belize | the ton | 2 | 10 | 0 |
| _____ of the growth of the Island of Jamaica, and imported direct from thence | the ton | 4 | 0 | 0 |
| Marble blocks | the solid foot | 0 | 1 | 0 |
| Nutmegs, imported from any British possession within the limits of the East India Company's charter | the lb. | 0 | 2 | 6 |
| Oil seed cakes of all sorts | the cwt. | 0 | 0 | 2 |
| Oil of Castor, imported from any British possession within the limits of the East India Company's charter, | the lb. | 0 | 0 | 9 |
| Oranges and Lemons, viz. | | | | |
| _____ the chest or box, not exceeding the capacity of 5,000 cubic inches | | 0 | 2 | 6 |
| _____ the chest or box, exceeding the capacity of 5,000 cubic inches, and not exceeding 7,300 cubic inches | | 0 | 3 | 9 |
| _____ the chest or box, exceeding the capacity of 7,300 cubic inches, and not exceeding 14,000 cubic inches | | 0 | 7 | 6 |
| _____ for every 1,000 cubic inches exceeding the above rate of 14,000 cubic inches, and so in proportion for any greater or less excess | | 0 | 0 | 7½ |
| _____ loose | the 1,000 | 0 | 15 | 0 |
| _____ or, and at the option of the importer, | | | | |
| _____ for every 100% of the value | | 75 | 0 | 0 |
| Orchal, orchelia, or archelia | the cwt. | 0 | 3 | 0 |
| Otto or attar, or oil of roses | the oz. | 0 | 2 | 0 |
| Pepper of all sorts, imported from any British possession within the limits of the East India Company's charter, | the lb. | 0 | 1 | 0 |
| _____ imported from any other place within the limits of the East India Company's charter, | the lb. | 0 | 1 | 2 |
| Pictures | each | 0 | 1 | 0 |
| _____ and further | the square foot | 0 | 1 | 0 |
| Quinine, sulphate of | the oz. | 0 | 0 | 1 |
| Rhubarb, imported from any British possession within the limits of the East India Company's charter, | the lb. | 0 | 2 | 6 |
| Rosewood | the ton | 10 | 0 | 0 |
| Saffron | the lb. | 0 | 1 | 0 |
| Safflower | the cwt. | 0 | 2 | 6 |
| Sago, common | the cwt. | 0 | 5 | 0 |
| Seed, viz. Linseed | the quarter | 0 | 1 | 0 |

Skins, viz.

| | | | | | |
|---|--|--------------------|---|----|---|
| — | kid skins, dressed, and dyed or colored, | | | | |
| | | the 100 skins | 0 | 15 | 0 |
| — | lamb skins, tanned or tawed, and dyed or colored, | | | | |
| | | the 100 skins | 0 | 15 | 0 |
| — | calf skins and kip skins, in the hair, not tanned, | | | | |
| | tawed, curried, or in any way dressed, the produce of and imported from any British possession, viz. | | | | |
| — | dry | - - - - - the cwt. | 0 | 2 | 4 |
| — | wet | - - - - - the cwt. | 0 | 1 | 2 |

Spirits, viz.

| | | | | | |
|---|--|----------------------|---|---|---|
| — | rum shrub, however sweetened, the produce of, and imported from, any British possession in America | - - - - - the gallon | 0 | 8 | 6 |
|---|--|----------------------|---|---|---|

Sugar, until the 5th July, 1827, and no longer, viz.

| | | | | | |
|---|--|----------|---|----|---|
| — | brown or Muscovado, or clayed, not being refined, | | | | |
| | | the cwt. | 3 | 3 | 0 |
| — | the produce of, and imported from, any British possession in America, | the cwt. | 1 | 7 | 0 |
| — | the produce of, and imported from, any British possession within the limits of the East India Company's charter, | the cwt. | 1 | 17 | 0 |

| | | | | | |
|---------------------------|-----------|----------|---|----|---|
| Tapioca or tapioca powder | - - - - - | the cwt. | 0 | 10 | 0 |
|---------------------------|-----------|----------|---|----|---|

| | | | | | |
|-------------------------|-----------|---------|---|---|---|
| Tobacco, unmanufactured | - - - - - | the lb. | 0 | 3 | 0 |
|-------------------------|-----------|---------|---|---|---|

| | | | | | |
|---|---|---------|---|---|---|
| — | the produce of and imported from any British possession in America, unmanufactured, | | | | |
| | | the lb. | 0 | 2 | 9 |

| | | | | | |
|---|-------------------------|-------------------|---|---|---|
| — | manufactured, or segars | - - - - - the lb. | 0 | 9 | 0 |
|---|-------------------------|-------------------|---|---|---|

| | | | | | |
|---|--|------------------|--|--|--|
| — | manufactured in the United Kingdom, at or within two miles of any port into which tobacco may be imported, made into shag, roll, or carrot tobacco, drawback on exportation, | | | | |
| | | the lb. 2s. 7½d. | | | |

| | | | | | |
|----------|-----------|----------|---|----|---|
| Turmeric | - - - - - | the cwt. | 0 | 10 | 0 |
|----------|-----------|----------|---|----|---|

| | | | | | |
|---|---|----------|---|---|---|
| — | the produce of any British possession in America, or on the West Coast of Africa, | the cwt. | 0 | 3 | 0 |
|---|---|----------|---|---|---|

| | | | | | |
|--|-----------|----------|---|---|---|
| Wax, viz. bees wax, unmanufactured, imported from any British possession within the limits of the East India Company's charter | - - - - - | the cwt. | 2 | 6 | 6 |
|--|-----------|----------|---|---|---|

Wood, viz.

| | | | | | |
|---|--|-------------------|---|----|---|
| — | battens, above 45 feet in length, or above 2½ inches in thickness, (not being timber 8 inches square,) the load containing 50 cubic feet | | 2 | 10 | 0 |
| — | and further | - - - - - the 120 | 6 | 0 | 0 |
| — | beech planks of all sorts, of the growth and produce of any British possession in America, and imported direct from thence | - - - - - the 120 | 0 | 8 | 4 |

| | | | | | |
|---|------------------------------|---------|----|----|-------|
| deal ends of the growth and produce of any British possession in America, and imported direct from thence into Great Britain, above 7 inches in width, being under 6 feet in length, and exceeding $3\frac{1}{4}$ inches in thickness | - | the 120 | 1 | 10 | 0 |
| ufers of the growth of any British possession in America, and imported direct from thence, under 5 inches square, and under 24 feet in length | - | the 120 | 3 | 5 | 0 |
| Wool, viz. cotton wool, or waste of cotton wool, the produce of and imported from Malta | - | - | | | free. |
| Woollens, viz. articles of manufactures of wool. (not being goat's wool,) or of wool mixed with cotton, wholly or in part made up, not otherwise charged with duty, | | | | | |
| | for every 100l. of the value | | 20 | 0 | 0 |
| Yarn, viz. camel or Mohair yarn | - | the lb. | 0 | 0 | 1 |
| Zebra wood | - | the ton | 2 | 0 | 0 |

XXXVI. And whereas another act was passed in the last session of Parliament, entitled "An act for the warehousing of goods;" and it is expedient to alter and amend the same in manner hereinafter provided; be it therefore enacted, That whenever any tobacco shall be taken out of the warehouse for home use, the same shall be reweighed, and the duty shall be charged according to the weight then ascertained, although such tobacco may have increased or decreased in weight since the weight thereof had been before ascertained.

Tobacco to be charged on delivery weight.

XXXVII. And be it further enacted, That, within one month after any pepper shall have been warehoused, it shall be lawful for the importer or proprietor to abandon any part thereof for the duty, and the quantity of such pepper not so abandoned, being thereupon ascertained, shall be deemed to be the quantity imported: Provided always, that no abatement of duty shall be made on account of any damage received by any pepper during the voyage.

Pepper may be abandoned for the duty.

No abatement for damage.

XXXVIII. And be it further enacted, That so much of the said act for the warehousing of goods as extends to prevent the exportation of tobacco from the warehouse to the islands of Guernsey, Jersey, Alderney, or Sark, without the license of the Commissioners of his Majesty's Customs, or to limit the quantity of tobacco which may be so exported to those islands, shall be, and the same is hereby, repealed.

Tobacco may be exported to Guernsey, &c. without license.

XXXIX. And whereas another act was passed in the last session of Parliament, entitled "An act to grant certain bounties and allowances of customs: and it is expedient to alter and amend the same in manner herein after provided: be it therefore enacted, That the draw-

Allowance of duties on coals used in works in Devon and Cornwall in smelting, &c.

back of the duties upon coals allowed by the said act upon all coals used in works of the mines of tin, lead, or copper, in the counties of Devon and Cornwall, in roasting, calcining, smelting, or refining the said metals, or any of them, being the produce of such mines, shall be allowed in like manner upon coals so used in any works in those counties, although the same be not the works of such mines.

Allowance of
duty on barilla
for bleaching.

XL. And be it further enacted, That, for any barilla used in the process of bleaching of linen before the fifth day of January, one thousand eight hundred and thirty, a repayment of the duties which had been paid on the importation of such barilla shall be made to the person so using the same, provided that the person claiming such repayment shall, within three calendar months next after the fifth day of January in each year, produce to the Commissioners of the Customs an account of the total quantity of barilla so used by him in the preceding year, showing when and where, and by whom the duties on the same had been paid, and where the same had been used : and shall also prove, to the satisfaction of the said Commissioners, that the barilla mentioned in such account had within such year been actually used by him in the process of bleaching of linen ; and thereupon a debenture shall issue for making such repayment at the port at or near to which such barilla shall have been so used.

Sail cloth for
bounty to be of
certain weight.

XLI. And be it further enacted, That no bounty shall be allowed under the said act for granting bounties and allowances of customs upon the exportation of any sail cloth, the weight of which shall be less than after the rate of forty-three pounds to thirty-eight square yards of the same, if the width be more than twenty inches, or after the rate of twenty-four pounds to thirty-eight running yards of the same, if the width be not more than twenty inches.

Bounty on su-
gar.

XLII. And be it further enacted, That nine-tenth parts of the several bounties granted by the last-mentioned act upon the exportation of refined sugar, until the fifth day of July, one thousand eight hundred and twenty-six, shall be, and the same are hereby, continued so long as the duties on the importation of sugar imposed by this act shall remain in force, or be further continued by any act hereafter to be made.

Free ports.

XLIII. And whereas another act was passed in the last session of Parliament, entitled "An act to regulate the trade of the British possessions abroad ;" and it is expedient to alter and amend the same in manner herein-after provided ; and whereas, by the said act, certain

goods are prohibited to be imported into any port or place in the British possessions in America, except into some of the ports into such possessions called free ports, and enumerated or described in a table contained in such act; be it therefore enacted, That, if any goods shall be imported into any port or place in the said possessions contrary to such prohibition, such goods shall be forfeited.

XLIV. And be it further enacted, That rum or other spirits, the produce of any British possessions in South America or the West Indies, when imported from any British possession in America into Canada, shall not be deemed to be foreign, nor be charged with duty as such; and that the duty of sixpence the gallon, imposed by the said act to regulate the trade of the British possessions abroad, upon such rum or other spirits, when imported into Canada from the United Kingdom, shall be payable over and above any duty thereon there payable under any colonial law, any thing in the said act, or this act, to the contrary notwithstanding.

Rum from
West Indies
to Canada.

XLV. And be it further enacted, That all masts, timber, and ashes, brought by land or inland navigation into Canada, and duly shipped and exported from thence, shall, upon importation into the United Kingdom be deemed to be, and be imported as, the produce of some British possession; and that it shall be lawful to bring into Canada, by land or inland navigation, any beef or pork, to be there warehoused for the purpose only of being exported to Newfoundland: Provided always, that security shall be given to the satisfaction of the Commissioners of his Majesty's Customs, upon the first entry of such beef and pork, that the same shall be duly conveyed to, and warehoused in, some warehousing port, to be from thence exported direct to Newfoundland.

Certain goods
brought inland
into Canada for
exportation.

XLVI. And be it further enacted, That wheat flour which shall have been warehoused at any free warehousing port in the British possessions in North America, and which shall be imported direct from the warehouse at such port into any British possession in the West Indies or in South America, shall, upon such importation, be liable only to a duty of one shilling for every barrel of such flour, instead of the duty of five shillings now payable on the same under the said act for regulating the trade of the British possessions abroad.

Duty on wheat
flour imported
from a ware-
house.

XLVII. And be it further enacted, That if any goods which had been imported into the island of Mauritius, shall afterwards be imported from thence into any other British possession, or into the United Kingdom, the same shall be liable to the payment of the same duties, and shall be subject to the same regulations as the like goods

Goods not the
produce of
Mauritius im-
ported from
thence.

would be liable to the payment of, or subject unto, if the same had been first imported into any of the British possessions in the West Indies, and afterwards imported from thence into such other British possession, or into the United Kingdom respectively.

Tobacco imported into Guernsey, &c. viz: from foreign parts; from United Kingdom.

XLVIII. And be it further enacted, That so much of the said act for regulating the trade of the British possessions abroad as extends to prevent the importation of tobacco into the islands of Guernsey, Jersey, Alderney, or Sark, except from the United Kingdom, shall be, and the same is hereby repealed; and that so much also of the said act as extends to prevent the importation of brandy, Geneva, or other spirits, or of tobacco or snuff, into the said islands, in any ship or vessel of less burthen than one hundred tons, shall, so far as the same extends to ships or vessels which are not of less burthen than seventy tons, importing any of such goods from the United Kingdom, be and the same is hereby repealed.

Distillation of low wines and spirits in the Isle of Man prohibited.

XLIX. And be it further enacted, that no low wines or spirits shall be made, extracted, or distilled in the Isle of Man from any materials whatever; and if any person shall make, extract, or distil, or cause or procure to be made, extracted, or distilled, any low wines or spirits, from any material whatever, or shall use or mix, or cause or procure to be used or mixed, any materials whatever with any worts or wash, in order to the making, extracting, or distilling of low wines or spirits, or shall put or lay, or cause or procure to be put or laid, in any vessel or utensils, any materials whatever for the purpose of preparing any worts or wash, or for making, extracting, or distilling low wines or spirits in the Isle of Man, that then, and in each and every of the said cases, every such person, and also every person in whose custody or possession shall be found any vessel or utensil made use of contrary to the intention of this act, shall respectively, for every such offence, forfeit and pay the sum of two hundred pounds; and all such materials, and such worts and wash, low wines and spirits, and such vessels or utensils so made use of, shall be forfeited, and shall and may be seized by an officer of the customs; and all such penalties and forfeitures shall be sued for and prosecuted as any penalty or forfeiture relating to the customs may be sued for and prosecuted under an act passed in the last Session of Parliament, entitled "An act for the prevention of smuggling."

Certain acts not to be repealed.

L. And whereas another act was passed in the last session of Parliament, entitled "An act to repeal the several laws relating to the Customs;" and it is expedient to amend the same, in order that certain acts men-

tioned therein should not be repealed; be it therefore enacted, That so much of the said act as extends to repeal an act passed in the fourth year of the reign of his present Majesty, entitled "An act for regulating the number of apprentices to be taken on board British merchant vessels, and for preventing the desertion of seamen therefrom;" and, also, to repeal an act passed in the forty-third year of the reign of his late Majesty, entitled "An act for the better securing the freedom of elections of members to serve in Parliament for any place in Ireland, by disabling certain officers employed in the collection and management of his Majesty's revenues in Ireland from giving their votes at such elections;" and, also, to repeal so much of an act passed in the sixth year of the reign of King George the Second, entitled "An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America," as imposes any duty to be paid to his Majesty; and also to repeal so much of an act passed in the seventh year of the reign of King George the Third, entitled "An act for granting certain duties in the British Colonies and plantations in America, for allowing a drawback of the duties of customs upon the exportation from this kingdom of coffee and cocoa nuts of the produce of the said colonies or plantations, for discontinuing the drawbacks payable on China earthenware exported to America, and for more effectually preventing the running of goods in the said colonies and plantations," as imposes any duty to be paid to his Majesty; and, also, to repeal so much of an act passed in the fourth year of the reign of King George the Third, entitled "An act to regulate the importation and exportation of certain articles subject to duties of excise, and certain other articles, the produce and manufacture of Great Britain and Ireland, respectively, into and from either country from and to the other, as relates to the excise, and which were enumerated in the said act, shall be, and the same is hereby, repealed.

LI. And whereas, by the said act, passed in the last session of Parliament, to repeal the several laws relating to the customs, the several acts and parts of acts therein particularly enumerated and referred to, passed prior to the last session of Parliament, are repealed, or will, from and after the fifth day of July, one thousand eight hundred and twenty-six, be repealed; and it is expedient to repeal also several acts passed in the last session of Parliament, be it therefore enacted, That the several acts hereinafter mentioned, passed in the last session of Parliament, shall be, and the same are hereby repealed; (that is to say,) an act, entitled "An act to reduce the

4 G. 4, c. 25.

43 3, c. 25.

6 G. 2, c. 13.

7 G. 3, c. 46.

4 G. 4, c. 30.

Certain acts of
last session to
be repealed.

6 G. 4, c. 13.

6 G. 4, c. 73.

6 G. 4, c. 76.

6 G. 4, c. 104.

General repeal
of the laws of
the customs,
except certain
laws herein af-
ter described
or enumerated
to be saved.

Certain acts to
be saved.

18 G. 3. c. 12.

duties on wine, coffee, and hemp, imported into the United Kingdom;" and another act, entitled "An act for further regulating the trade of his Majesty's possessions in America and the West Indies, and for the warehousing of goods therein;" and another act, entitled "An act to extend to the island of Mauritius the duties and regulations which relate to the British islands in the West Indies; and another act, entitled "An act to repeal certain duties of customs, and to grant other duties in lieu thereof; to continue until the fifth day of July, one thousand eight hundred and twenty-six, the bounties on refined sugar, and to alter the bounty on cordage.

LII. And whereas by the said act of the last session of Parliament for repealing the several laws relating to the customs, together with this act, all the laws relating to the customs made prior to the said act are repealed, or are intended to be repealed, save and except certain acts hereinafter mentioned or described, relating to some particular subjects, and which are not intended to be repealed: and whereas, in conjunction with the said act passed in the last session of Parliament to repeal the laws of the customs, several other acts were passed for consolidating the laws of the customs, in order, as therein stated, that the purposes for which the former laws so repealed had from time to time been made, should be secured by new enactments, exhibiting more perspicuously and compendiously the various provisions contained in them, and which several acts came into force and operation on the 6th day of January in the present year: And whereas it is expedient that no doubt should remain whether any, or what, if any, former or other acts, relating in any way to the customs, continue to have any force; be it therefore enacted, that all statutes and acts, and all parts of statutes and acts, made in the respective Parliaments of England, of Great Britain, of Ireland, and of the United Kingdom, relating to the Revenue of Customs, to navigation, or to the prevention of smuggling, in any part of the British dominions, which were in force on the said fifth day of January, one thousand eight hundred and twenty-six, besides the several acts and parts of acts expressly repealed by the said repealing acts of last session, as hereinbefore amended, and by this act shall be, and the same are hereby, repealed; save and except such acts and parts of acts as are hereinafter mentioned or described, and declared to be saved and excepted from the effect of this general repeal; that is to say: an act passed in the eighteenth year of the reign of his late Majesty King George the third, entitled "An act for removing all doubts and apprehensions concerning taxation by the Par-

liament of Great Britain in any of the Colonies, Provinces, and Plantations in North America and the West Indies; and for repealing so much of an act made in the seventh year of the reign of his late Majesty, as imposes a duty on tea imported from Great Britain into any colony or plantation in America, as relates thereto;" and, also, so much of any act, or the part of any act now in force, which was passed prior to the last mentioned act, and by which any duties in any of the British possessions in America were granted, and still continue payable to the crown, as relates to the collection and appropriation of such duties; and, also, an act passed in the thirty-first year of the reign of his late Majesty, King George the Third, entitled "An act to repeal certain parts of an act passed in the fourteenth year of his Majesty's reign, entitled 'An act for making more effectual provisions for the government of the Province of Quebec in North America,' and to make further provisions for the government of the said Province;" and, also, an act passed in the fifty-first year of the reign of his late Majesty King George the Third, entitled "An act for carrying into effect the provisions of a treaty of amity, commerce, and navigation, concluded between his Majesty and his Royal Highness the Prince Regent of Portugal;" and, also, an act passed in the fifty-ninth year of the reign of his late Majesty King George the Third, entitled "An act to carry into effect a convention of commerce concluded between his Majesty and the United States of America, and a treaty with the Prince Regent of Portugal;" and, also, an act passed in the fifty-fifth year of the reign of his late Majesty, entitled "An act to amend the laws now in force for regulating the importation of corn;" and, also, another act passed in the first and second year of the reign of his present Majesty, entitled "An act to repeal certain acts passed in the thirty-first, thirty-third, forty-fourth, and forty-fifth years of his late Majesty King George the Third, for regulating the importation and exportation of corn, grain, meal, and flour into and from Great Britain, and to make further provisions in lieu thereof;" and, also, an act passed in the third year of his present Majesty's reign, entitled "An act to amend the laws relating to the importation of corn;" and, also, an act passed in the sixth year of the reign of his present Majesty, entitled "An act to alter for one year, and until the end of the then next session of Parliament, the duty on wheat the produce of the British possessions in North America;" and, also, an act passed in the fifty-sixth year of the reign of his late Majesty King George the Third, entitled "An act to reduce the duty on the exportation from Great Britain of small coals of a certain de-

Acts to be
saved.

31 G. 3. c. 47.

59 G. 3. c. 54.

55 G. 3. c. 26.

1 & 2 G. 4. c. 87.

3 G. 4. c. 60.

6 G. 4. c. 64.

56 G. 3. c. 127.

- 59 G. 3. c. 69. scription ;" and, also, an act passed in the fifty-ninth year of the reign of his late Majesty King George the Third, entitled "An act to prevent the enlisting or engagement of his Majesty's subjects to serve in foreign service, and the fitting out or equipping, in his Majesty's dominions, vessels for warlike purposes, without his Majesty's license ;" and, also, an act passed in the fourth year of the reign of his present Majesty, entitled "An act to authorize his Majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in foreign vessels, and to exempt certain foreign vessels from pilotage," as the said act is amended by an act passed in the fifth year of the reign of his present Majesty for that purpose ; and, also, an act passed in the fourth year of the reign of his present Majesty, entitled "An act to consolidate and amend the several laws now in force with respect to trade from and to places within the limits of the charter of the East India Company, and to make further provisions with respect to such trade, and to amend an act of the present session of Parliament for the registering of vessels so far as relates to vessels registered in India ;" and, also, an act passed in the fourth year of the reign of his present Majesty, entitled "An act for regulating vessels carrying passengers between Great Britain and Ireland ;" and, also, an act passed in the fifty-fifth year of the reign of his late Majesty King George the Third, entitled "An act to repeal the provisions of former acts, granting exclusive privileges of trade to the South Sea Company, and to indemnify the said company for the loss of such privileges ;" and, also, another act passed in the said fifty-fifth year of the reign of King George the Third, made for amending the said last mentioned act ; and, also, an act passed in the fifth year of the reign of his present Majesty, entitled "An act to amend the several acts for the encouragement and improvement of the British and Irish fisheries," and all other acts and parts of acts relating to the said fisheries, which were in force upon the said fifth day of January, one thousand eight hundred and twenty-six ; and, also, an act passed in the sixth and seventh year of the reign of King William the Third, and another act passed in the fifteenth year of the reign of his late Majesty King George the Third, and another act passed in the thirty-first year of the reign of his said Majesty, which several acts relate to certain keel boats and carriages, and for loading coals on board ships ; and, also, an act passed in the sixth year of the reign of his present Majesty, entitled "An act to repeal the several laws relating to the performance of quarantine, and to make other provisions in lieu thereof ;" and, also, an act
- 4 G. 4. c. 77.
amended by
5 G. 4. c. 1.
- 4 G. 4. c. 80.
- 4 G. 4. c. 88.
- 55 G. 3. c. 55.
amended by
55 G. 3. c. 141.
- Acts to be
saved.
- 5 G. 4. c. 64.
- 6 & 7 W. 3. c.
10.
- 15 G. 3. c. 27.
- 31 G. 3. c. 36.
- 6 G. 4. c. 78.

passed in the forty-third year of his late Majesty, entitled 43 G. 3. c. 25.
 "An act for the better securing the freedom of elections of members to serve in Parliament for any place in Ireland, by disabling certain officers employed in the collection or management of his Majesty's revenues in Ireland from giving their votes at such elections;" and, also, an act passed in the fourth year of the reign of his present Majesty, entitled 4 G. 4. c. 25.
 "An act for regulating the number of apprentices to be taken on board British merchant vessels, and for preventing the desertion of seamen therefrom;" and which act it is hereby declared and enacted doth and shall extend to Ireland; and, also, an act made in the Parliament of Ireland in the twenty-first and twenty-second years of the reign of his said late Majesty, for the improvement of the city of Dublin, by making wide and convenient passages through the same, and for regulating the coal trade thereof, and any act or acts for amending or continuing the same; and, also, save and except all such acts and parts of acts as relate to the maintaining or improving of any harbors, havens, ports, rivers, piers, lighthouses, docks, canals, basons, or ware houses; and, also, all acts and parts of acts which are of a local or personal nature, not being public general acts, although declared public; and, also, all acts and parts of acts whereby any duties are made applicable to any particular purpose, or for the use or benefit of any particular person or persons, or body or bodies corporate or politic, or of any society or company; and, also, all acts whereby any drawback of duty is granted in respect of materials used in building of churches and chapels; and, also, all acts and parts of acts relating to the excise, so far only as the provisions of any of such acts might and are to be put in force by the Commissioners of the Excise or their officers in the United Kingdom, or by the Commissioners of Customs or their officers in Ireland; and, also, so much of any acts which create or regulate any jurisdiction for the trial of offences in Ireland, or in Newfoundland, against the laws of customs, navigation, or excise, as shall be in force immediately before the passing of this act; provided always, that nothing herein contained, or in any other act or acts contained, relating to the excise, shall extend to prevent the exportation of tea from the warehouse in like manner as other goods warehoused upon the first entry thereof may be exported under the laws of the customs, any thing in any law relating to the excise to the contrary notwithstanding; all which said several acts so saved and excepted shall continue in such force and effect, to all intents and purposes, as if this act had not been passed: any thing in this act contained to the contrary notwithstanding.

21 and 22 G. 8.
 (I.)
 Dublin coal
 acts.

Harbor and
 dock acts.
 Local and per-
 sonal acts.

Duties for
 particular
 purposes.

Churches.
 Excise acts.

Jurisdiction in
 Ireland or New-
 foundland.

Exportation of
 tea not to be
 prevented.

At the Court of St. James's, the 27th of July, 1826—Present, the King's Most Excellent Majesty in Council.

Whereas, by an act passed in the sixth year of the reign of his present Majesty, entitled 'An act to regulate the Trade of the British possessions abroad,' after reciting that, 'by the Law of Navigation, foreign ships are permitted to import into any of the British Possessions abroad, from the countries to which they belong, goods, the produce of those countries, and to export goods from such possessions, to be carried to any foreign country whatever;' and that 'it is expedient that such permission should be subject to certain conditions,' it is enacted, 'That the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships: or which not having colonial possessions, shall place the commerce and navigation of this country, and of its possessions abroad, upon the footing of the most favored nation, unless his Majesty, by his Order in Council, shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country:' and whereas the conditions mentioned and referred to in the said act of Parliament, have not in all respects been fulfilled by the Government of the United States of America, and therefore the privileges so granted as aforesaid by the law of navigation to foreign ships cannot lawfully be exercised or enjoyed by the ships of the United States aforesaid, unless his Majesty, by his Order in Council, shall grant the whole or any of such privileges to the ships of the United States aforesaid: And whereas his Majesty doth deem it expedient to grant to the ships of the said United States such of the said privileges as are hereinafter mentioned; his Majesty doth therefore, with the advice of his Privy Council, and in pursuance and exercise of the powers and authorities in him vested by the said act of Parliament, declare and grant, that it is and shall be lawful for the ships of the United States aforesaid, to import into any of the British possessions abroad, from the said United States, goods the produce of the United States aforesaid, and not enumerated in the table of prohibitions and restrictions in the said act contained, and to export goods from such British possessions abroad to be carried to any foreign country whatever; provided always, that such goods, so imported, shall be subject and liable to the payment of the duties imposed and made payable under and by virtue of the said act of Parliament; provided also, and his Majesty doth further, with the advice aforesaid, declare that the privileges so granted as aforesaid to the ships of the United States, so far as respects the British possessions in the West Indies, and on the Continent of South America, and so far as respects the Bahama Islands, and the Bermuda or Somer Islands, and so far as respects his Majesty's settlements in the Island of Newfoundland, and the several Islands belonging to and dependent on

those settlements, shall absolutely cease and determine upon and from the first day of December, which will be in this present year one thousand eight hundred and twenty-six ; provided also, and his Majesty doth further, with the advice aforesaid, declare, that the privileges so granted as aforesaid to the ships of the said U. States, so far as respect the British possessions on the Western Coast of Africa, shall absolutely cease and determine upon and from the said first day of December, one thousand eight hundred and twenty-six ; provided also, and his Majesty, with the advice aforesaid, doth further declare, that the privileges so granted as aforesaid to the ships of the said U. States, so far as respects the Colony of the Cape of Good Hope, and the islands, settlements and territories belonging thereto and dependent thereupon, and so far as it respects the Island of Mauritius, and the several islands and territories belonging thereto or dependent thereupon, and so far as respects the Island of Ceylon, and the several islands and territories belonging thereto and dependent thereupon, shall absolutely cease and determine, upon and from the first of March, which will be in the year one thousand eight hundred and twenty-seven ; provided also, and his Majesty doth further, with the advice aforesaid, declare, that the privileges so granted as aforesaid to the ships of the said United States, so far as respects his Majesty's settlements in the Island of New Holland, and the several islands and territories belonging thereto and dependent thereupon, and so far as respects the Island of Van Dieman's Land, and the several islands and territories belonging thereto and dependent thereupon, shall absolutely cease and determine upon and from the first day of May, which will be in the said year one thousand eight hundred and twenty seven.

Provided also, that nothing in this present Order contained extends, or shall be construed to extend, to infringe or interfere with the Convention of Commerce and Navigation concluded between his late Majesty King George the Third and the United States of America, bearing date the third day of July, one thousand eight hundred and fifteen ; or the further Convention of Commerce and Navigation concluded between his said late Majesty and the United States of America, bearing date the twentieth day of October, one thousand eight hundred and eighteen ; or to prevent ships of the said United States from importing into any of the British possessions in Europe, or from exporting from such British possessions in Europe any goods which, under or by virtue of the said Conventions, or either of them, or of the several acts of Parliament made for carrying such Conventions into effect, can or may be lawfully imported into or exported from such British possessions in Europe, in the ships of the said United States : And whereas by a certain act of Parliament, passed in the fourth year of the reign of his present Majesty, entitled " An act to authorize his Majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in foreign vessels, and to exempt certain foreign vessels from pilotage," it is among other things, enacted, " That it shall and may be lawful to

and for his Majesty, by and with the advice of his Privy Council, or by his Majesty's order or orders in Council, whenever it shall be deemed expedient to levy and charge any additional duty or duties of customs, or to withhold the payment of any drawbacks, bounties, or allowances, upon any goods, wares or merchandise imported into or exported from the United Kingdom, or imported into or exported from any of his Majesty's dominions, in vessels belonging to any foreign country in which higher duties shall have been levied or smaller drawbacks, bounties or allowances, granted upon goods, wares, or merchandise, when imported into or exported from such foreign country in British vessels, than are levied or granted upon similar goods, wares, and merchandise, when imported or exported in vessels of such country ;" and it is thereby provided, "that such additional or countervailing duties so to be imposed, and drawbacks, bounties, or allowances, so to be withheld as aforesaid, shall not be of greater amount than may be deemed fairly to countervail the difference of duty, drawback, bounty, or allowance, paid or granted on goods, wares, or merchandise, imported into or exported from such foreign country in British vessels, more or less than the duties, drawbacks, bounties, or allowances, there charged or granted upon similar goods, wares, or merchandise, imported into or exported from such foreign country in vessels of such country."

And whereas by an act of Parliament, passed the fifth year of the reign of his present Majesty, entitled "An act to indemnify all persons concerned in advising, issuing, or acting under a certain Order in Council for regulating the tonnage duties on certain foreign vessels, and to amend an act of the last Session of Parliament, for authorizing his Majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in any foreign vessels," it is, among other things, enacted, "that it shall and may be lawful to and for his Majesty, by and with the advice of his Privy Council, or by his Majesty's Order or Orders in Council, to be published from time to time in the London Gazette, (whenever it shall be deemed expedient,) to levy and charge any additional or countervailing duty or duties of tonnage upon or in respect of any vessels which shall enter any of the ports of the United Kingdom of Great Britain and Ireland, or in any of his Majesty's dominions, and which shall belong to any foreign country in which any duties of tonnage shall have been or shall be levied upon or in respect of British vessels entering the ports of such country, higher or greater than are levied or granted upon or in respect of the vessels of such country ; and it is thereby provided, that such additional or countervailing tonnage duties, so to be levied and charged as aforesaid, shall not be of greater amount than may be deemed fairly to countervail the difference of duty paid in such foreign country upon or in respect of the tonnage of British vessels more than the duty there charged or granted upon or in respect of the vessels of such country." And whereas British vessels entering the ports of the United States aforesaid, from the ports of his Majesty's possessions in America or the West Indies,

with cargoes, consisting of articles of the growth, produce, or manufacture of the said possessions, are charged with a duty of \$1 per ton, for tonnage duties and light money, and a discriminating duty of 10 per cent. is charged upon the cargoes of such vessels, to which vessels of the United States, and cargoes of the same description, entering the ports of the United States from the ports of his Majesty's said possessions, are not subject; his Majesty, by virtue of the powers vested in him by the said acts of Parliament, passed in the 4th and 5th years of his Majesty's reign, by and with the advice of his Privy Council is pleased to order, and it is hereby ordered, that there shall be charged on all vessels of the United States which shall enter any of the ports of his Majesty's possessions on the Continent of North America, with articles of the growth, production or manufacture of the said States, or which, until the said 1st day of December, 1826, shall enter with any such articles any of the ports of his Majesty's possessions in the West Indies or South America, or in the Bahama Islands, or in the Bermuda or Somer Islands, a duty of 4s. 3d. sterling for each and every ton burthen of such vessels, equal, as nearly as may be, to 94 cents of the money of the United States, and being the difference between the tonnage duty payable by vessels of the United States and British vessels entering any of the ports of the said United States, from any ports of his Majesty's dominions in America or the West Indies; and further, an addition of 10 per cent. upon the duties set forth in the said act of Parliament, passed as aforesaid in the 6th year of his Majesty's reign, on any of the articles therein enumerated, which may be imported into his Majesty's said possessions on the Continent of North America, in any vessel of the said United States, or which, until the said 1st day of December, 1826, may be imported into his Majesty's said possessions in the West Indies or South America, or into the Bahama Islands, or into the Bermuda or Somer Islands, in any such vessels of the said States; such duties to be levied, collected and applied in the same manner and to the same purposes as the duties levied under the authority of the said act of the 6th year of his Majesty's reign.

And the Right Honorable the Lords Commissioners of his Majesty's Treasury are to give the necessary directions herein accordingly.

C. C. GREVILLE.

ACTS OF CONGRESS

IN RELATION TO

COLONIAL TRADE.

AN ACT concerning Navigation.

The ports of the United States closed, after 30th September, 1818, against vessels owned by British subjects arriving from a colony which, by the ordinary laws, is closed against vessels owned by citizens of the United States. Touching at a port which, by the ordinary laws, is open to vessels owned by citizens of the United States, does not vary the restriction.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the thirtieth of September next, the ports of the United States shall be and remain closed against every vessel owned wholly or in part by a subject or subjects of his Britannic majesty, coming or arriving from any port or place in a colony or territory of his Britannic majesty, that is or shall be, by the ordinary laws of navigation and trade, closed against vessels owned by citizens of the United States; and such vessel, that, in the course of the voyage, shall have touched at, or cleared out from, any port or place in a colony or territory of Great Britain, which shall or may be, by the ordinary laws of navigation and trade aforesaid, open to vessels owned by citizens of the United States, shall, nevertheless, be deemed to have come from the port or place in the colony or territory of Great Britain, closed as aforesaid, against vessels owned by citizens of the United States, from which such vessel cleared out and sailed before touching at, and clearing out from, an intermediate and open port or place as aforesaid; and every such ves-

sel, so excluded from the ports of the United States, that shall enter, or attempt to enter, the same, in violation of this act, shall, with her tackle, apparel, and furniture, together with the cargo on board such vessel, be forfeited to the United States.

SECT. 2. *And be it further enacted*, That, from and after the aforesaid thirtieth of September next, the owner, consignee, or agent, of every vessel, owned wholly or in part by a subject or subjects of his Britannic majesty, which shall have been duly entered in any port of the United States, and on board of which shall have been there laden for exportation any article or articles, of the growth, produce, or manufacture, of the United States, other than provisions and sea stores necessary for the voyage, shall, before such vessel shall have been cleared outward at the customhouse, give bond, in a sum double the value of such articles, with one or more sureties, to the satisfaction of the collector, that the article or articles so laden on board such vessel for exportation, shall be landed in some port or place other than a port or place in a colony or territory of his Britannic Majesty, which, by the ordinary laws of navigation and trade, is closed against vessels owned by citizens of the United States; and any such vessel that shall sail, or attempt to sail, from any port of the United States, without having complied with the provision aforesaid, by giving bond as aforesaid, shall, with her tackle, apparel, and furniture, together with the article or articles aforesaid, laden on board the same as aforesaid, be forfeited to the United States: *Provided always*, That nothing in this act contained shall be so deemed or construed, so as to violate any provision of the Convention to regulate commerce between the territories of the United States and of his Britannic Majesty, signed the third day of July, one thousand eight hundred and fifteen.

SECT. 3. *And be it further enacted*, That the form of the bond aforesaid shall be prescribed by the Secretary of the Department of the Treasury; and the same shall and may be discharged, and not otherwise, by producing, within one year after the date thereof, a like certificate to that required by, and under the regulations contained in, the eighty-first section of the Act "to regulate the collection of duties on imports," passed the second day of March, seventeen hundred and ninety-nine, that the articles of the growth, produce, and manufacture, of the United States, laden as aforesaid, were unladen and landed conformably to the provisions of this act, or, in cases of loss by sea, by capture, or other unavoidable accident, by the production of such other proofs as the nature of the case

Vessels & cargoes entering in violation of this Act forfeited to the United States.

After the 30th September, 1818, the owner, consignee, &c. of British vessels taking on board productions of the United States, in the ports thereof, except sea stores, &c. to give bond not to land them in a British colony or territory from which, by the ordinary laws, vessels of the United States are excluded.

Vessels sailing without bond, &c. and the articles on board, forfeited to the United States.

Proviso; nothing in this Act to violate the Commercial Convention of 3d July, 1815.

Form of the bond to be prescribed by the Secretary of the Treasury. The bond may be discharged by producing within a year, a certificate like that required by the 81st section of the Act to regulate the collection of duties &c.

will admit, according to the provisions of the said eighty-first section of the act aforesaid.

Penalties &c.
to be sued for,
distributed, re-
mitted, &c. ac-
cording to the
Revenue Laws.

SEC. 4. *And be it further enacted*, That all penalties and forfeitures incurred by force of this act, shall be sued for, recovered, distributed, and accounted for, and may be mitigated or remitted, in the manner and according to the provisions of the revenue laws of the United States.

[Approved, 18 April, 1818.]

AN Act supplementary to an Act, entitled "An Act concerning Navigation."

After 30th Sep.
1820, ports of
the U. States
closed against
British vessels
coming from
Lower Canada,
New Brun-
swick, Nova
Scotia, New-
foundland, St.
John's, Cape
Breton, Bermu-
da, Bahamas, or
Caicos, &c,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the thirtieth day of September next, the ports of the United States shall be and remain closed against every vessel owned, wholly or in part, by a subject or subjects of his Britannic majesty, coming, or arriving by sea, from any port or place in the province of Lower Canada, or coming or arriving from any port or place in the province of New Brunswick, the province of Nova Scotia, the islands of Newfoundland, St. John's, or Cape Breton, or the dependencies of any of them, the islands of Bermuda, the Bahama islands, the islands called Caicos, or the dependencies of any of them, or from any other port or place in any island, colony, territory, or possession, under the dominion of Great Britain, in the West Indies or on the continent of America, South of the Southern boundary of the United States, and not included within the act to which this act is supplementary. And every such vessel, so excluded from the ports of the United States, that shall enter, or attempt to enter, the same, in violation of this act, shall, with her tackle, apparel, and furniture, together with the cargo on board such vessel, be forfeited to the United States.

Vessel and
cargo forfeited
on attempting
to enter.

Bonds to be
given by the
owner, &c. of
British vessels,
after 30th Sept.
1820, laden
with articles of
the growth, &c.
of the United
States, for ex-
portation, not
to land them in
the prohibited
places.

SEC. 2. *And be it further enacted*, That, from and after the thirtieth day of September next, the owner, consignee, or agent, of every vessel owned, wholly or in part, by a subject or subjects of his Britannic majesty, which shall have been duly entered in any port of the United States, and on board of which shall have been there laden, for exportation, any article or articles of the growth, produce, or manufacture, of the United States, other than provisions and sea-stores, necessary for the voyage, shall, before such vessel shall have been cleared outward at the customhouse, give bond, in a sum double the value of

such article or articles, with one or more sureties, to the satisfaction of the collector, that the article or articles so laden on board such vessel, for exportation, shall be landed in some port or place other than a port or place in any province, island, colony, territory, or possession, belonging to his Britannic majesty, that is mentioned or described in this act, or in the act to which this act is supplementary. And every such vessel that shall sail, or attempt to sail, from any port of the United States, without having complied with the provisions aforesaid, by giving bond as aforesaid, shall, with her tackle, apparel, and furniture, together with the article or articles aforesaid, laden on board the same as aforesaid, be forfeited to the United States : *Provided*, That nothing herein contained shall be deemed or construed so as to violate any provision of the Convention to regulate Commerce between the territories of the United States and of his Britannic majesty, signed the third day of July, one thousand eight hundred and fifteen.

Vessel and articles forfeited for attempting to sail before bond given.

Proviso ; nothing herein to violate the Commercial Convention of 3d July, 1815.

SEC. 3. *And be it further enacted*, That, from and after the thirtieth day of September next, no goods, wares, or merchandise, shall be imported into the United States of America from the province of Nova Scotia, the province of New Brunswick, the islands of Cape Breton, St. John's, Newfoundland, or their respective dependencies, from the Bermuda islands, the Bahama islands, the islands called Caicos, or either or any of the aforesaid possessions, islands, or places, or from any other province, possession, plantation, island, or place, under the dominion of Great Britain in the West Indies or on the continent of America, South of the Southern boundaries of the United States, except only such goods, wares, and merchandise, as are truly and wholly of the growth, produce, or manufacture, of the province, colony, plantation, island, possession, or place, aforesaid, where the same shall be laden, and from whence such goods, wares, or merchandise, shall be directly imported into the United States ; and all goods, wares, and merchandise, imported, or attempted to be imported, into the United States of America, contrary to the provisions of this act, together with the vessel on board of which the same shall be laden, her tackle, apparel, and furniture, shall be forfeited to the United States.

After 30th Sept. 1820, no goods, wares, or merchandise to be imported from the prohibited places, except they are wholly of the growth, &c. of the colony where laden and whence directly imported.

Vessel & goods forfeited in case of importations contrary to this Act.

SEC. 4. *And be it further enacted*, That the form of the bond aforesaid shall be prescribed, and the same shall be discharged, and all penalties and forfeitures incurred under this act shall be sued for, recovered, distributed, and accounted for, and the same may be mitigated, or remitted, in the manner, and according to the provisions, of the act to which this act is supplementary.

This Act to be carried into effect as Act of 18th April, 1818.

[Approved, 15 May, 1820.]

AN ACT in addition to the act concerning navigation, and also to authorize the appointment of Deputy Collectors.

The President, being satisfied that the ports of the British West India Islands or Colonies are open to vessels of the U. S. may issue his proclamation, declaring, the ports, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, on satisfactory evidence being given to the President of the United States that the ports in the Islands or Colonies in the West Indies, under the dominion of Great Britain, have been opened to the vessels of the United States, the President shall be, and hereby is, authorized to issue his proclamation, declaring that the ports of the United States shall thereafter be open to the vessels of Great Britain employed in the trade and intercourse between the United States and such Islands or Colonies, subject to such reciprocal rules and restrictions as the President of the United States may, by such proclamation, make and publish, any thing in the laws, entitled "an act concerning navigation," or an act, entitled "an act supplementary to an act concerning navigation," to the contrary notwithstanding.

In the event of the signature of a Treaty, &c. concerning the navigation or commerce between the U. S. and France, the President may, &c.

SECT. 2. *And be it further enacted,* That, in the event of the signature of any treaty or convention concerning the navigation or commerce between the United States and France, the President of the United States be, and is hereby, authorized, should he deem the same expedient, by proclamation, to suspend, until the end of the next session of Congress, the operation of the act, entitled "an act to impose a new tonnage duty on French ships and vessels," and for other purposes; and, also, to suspend, as aforesaid, all other duties on French vessels, or the goods imported in the same, which may exceed the duties on American vessels, and on similar goods imported in the same.

1st and 2d sect. of this act in force till 4th March, 1823.

SECT. 3. *And be it further enacted,* That the aforesaid first and second sections of this act shall continue in force to the end of the next session of Congress, and no longer.

3d, 4th and 7th sect. of the act of March, 1817, continuing in force, &c.

SECT. 4. *And be it further enacted,* That the third, fourth, and seventh sections of the act passed the third day of March, one thousand eight hundred and seventeen, entitled "an act to continue in force an act further to provide for the collection of duties on imports and tonnage, passed the third day of March, one thousand eight hundred and fifteen, and for other purposes," be, and the same are hereby, revived and made perpetual.

[Approved, 6 May, 1822.]

AN ACT to regulate the commercial intercourse between the United States and certain British colonial ports.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the third day of March next, the first, second, and third, sections of the "act concerning navigation," approved on the eighteenth of April, one thousand eight hundred and eighteen, and the "act supplementary to an act concerning navigation," approved on the fifteenth of May, one thousand eight hundred and twenty, shall be, and the same are hereby suspended, for and during the continuance of this act, so far as any of the restrictions or prohibitions therein contained, limit or interdict the intercourse of navigation or commerce between the ports of the United States and the British colonial ports hereinafter mentioned, to wit :

| | |
|--|--------------------|
| Kingston, | in Jamaica. |
| Savannah Le Mar, | do. |
| Montego Bay, | do. |
| Santa Lucia, | do. |
| Antonio, | do. |
| Saint Ann, | do. |
| Falmouth, | do. |
| Maria, | do. |
| Morant Bay and Anotto Bay, | do. |
| Saint George, | in Grenada. |
| Roseau, | in Dominica. |
| Saint John's | in Antigua. |
| San Josef, | in Trinidad. |
| Scarborough, | in Tobago. |
| Road Harbor, | in Tortola. |
| Nassau, | in New Providence. |
| Pitt's town, | in Crooked Island. |
| Kingston, | in Saint Vincent. |
| Port Saint George and Port Hamilton, | in Bermuda. |
| Any port where there is a customhouse, | in Bahamas. |
| Bridgetown, | in Barbadoes. |
| Saint John's and Saint Andrew's, | in New Brunswick. |
| Halifax, | in Nova Scotia. |
| Quebec, | in Canada. |
| Saint John's, | in Newfoundland. |
| Georgetown, | in Demarara. |
| New Amsterdam, | in Berbice. |
| Castries, | in Saint Lucia. |
| Basseterre, | in Saint Kitts. |
| Charlestown, | in Nevis. |
| Plymouth, | in Montserrat. |

1st, 2d, and 3d sections of the act concerning navigation, and the act of the 15th of May, 1820, suspended as to certain British colonial ports.

The ports of the U. States to be open to British vessels directly from such ports.

SECT. 2. *And be it further enacted*, That, from and after the said third day of March next, the ports of the United States shall be open to any British vessel coming directly from any of the British colonial ports above enumerated; and it shall be lawful to import, in the said vessels, being navigated by a master and three-fourths, at least, of the mariners, British subjects, any articles of the growth, produce, or manufacture, of any of the British colonies; the importation of the like articles to which, from elsewhere, is not, nor shall not be, prohibited by law, and which may be exported from any of the said enumerated British ports to the United States, on equal terms, in vessels belonging to the said States.

The President may, by proclamation, declare no higher duty to be levied up, on British vessels and goods from these ports, than upon U. States' vessels, on certain conditions.

SECT. 3. *And be it further enacted*, That, on proof being given to the President of the United States, satisfactory to him, that, upon the vessels of the United States admitted into the above enumerated British colonial ports, and upon any goods, wares, or merchandise, imported therein, in the said vessels, no other or higher duties of tonnage or impost, and no other charges of any kind, are levied or exacted, than upon British vessels, or upon the like goods, wares, and merchandise, imported into the said colonial ports from elsewhere, it shall and may be lawful for the President of the United States to issue his proclamation, declaring that no other or higher duty of impost or tonnage, and no other or higher duty or charge of any kind, upon any goods, wares, or merchandise, imported from the above enumerated British colonial ports, in British vessels, shall be levied or exacted in any of the ports of the United States, (excepting the ports in the Territory of Florida,) than upon the vessels of the United States, and upon the like goods, wares, or merchandise, imported into the ports of the United States in the same: *Provided, always*, That until such proof shall be given, British vessels coming from the said British colonial ports, and the goods, wares, and merchandise, imported in the same into the United States, shall continue to pay the foreign tonnage duty, and the additional duties upon goods, wares, and merchandise, imported in foreign vessels, prescribed by the "act to regulate the duties on imports and tonnage," approved the twenty-seventh of April, one thousand eight hundred and sixteen.

Proviso.

Articles of the growth, produce, or manufacture of the British colonies only to be so imported in British vessels.

SECT. 4. *And be it further enacted*, That no articles whatsoever, specie and bullion excepted, other than articles of the growth, produce, or manufacture, of the British colonies to which the said enumerated ports belong, shall be imported into the United States, in British vessels, coming from any of the said enumerated ports; and that

no articles whatsoever, being of the growth, produce, or manufacture, of the British colonies, to which the said enumerated ports belong, shall be imported into the United States, in any British vessel, other than a vessel coming directly from one of the said enumerated ports. on pain of forfeiting all such articles, together with the ship or vessel in which the same shall have been imported, and her guns, tackle, apparel, and furniture.

And said vessels to come directly from said ports.

SECT. 5. *And be it further enacted:* That it shall be lawful to export from the United States, directly, to any of the above enumerated British colonial ports, in any vessel of the United States, or in any British vessel, navigated as by the second section of this act is prescribed, and having come directly from any of the above enumerated British colonial ports, any article of the growth, produce, or manufacture, of the United States, or any other article legally imported therein, the exportation of which, elsewhere, shall not be prohibited by law: *Provided*, That when exported in any such British vessel, before the shipment of any such articles, security, by bond, shall be given to the United States, in a penalty equal to half the value of the said articles; such bond to be taken of the owner, consignee, or agent, by the collector of the port at which the said British vessel shall have entered, for the due landing of the said articles, at the port or ports, being of the British colonial ports herein above enumerated, for which the said vessel shall clear out, and for producing a certificate thereof, within twelve months from the date of said bond, under the hand and seal of the consul, or commercial agent of the United States, resident at the port where the said articles shall have been landed; or if there shall be no consul or commercial agent of the United States residing there, such certificate to be under the hand and seal of the chief officer of the customs at such port, or under the hand and seal of two known and reputable merchants residing at such port; but such bond may be discharged, by proof, on oath, by credible persons, that the said articles were taken by enemies, or perished in the seas. And it shall not be lawful to export, from the United States, any article whatsoever, to any of the above enumerated British colonial ports, in any British vessel, other than such as shall have come directly from one of the said ports to the United States; nor shall it be lawful to export from the United States any article whatsoever, in any British vessel, having come from any of the said enumerated ports, to any other port or place, whatsoever, than directly to one of the said ports. And in case any such articles shall be shipped or water-borne, for the purpose of

Goods of the U. States may be exported directly to any of the said ports in British vessels.

Proviso.

being exported contrary to this act, the same shall be forfeited, and shall and may be seized and prosecuted, in like manner as for any other violation of the revenue laws of the United States.

This act to continue in force so long as the said ports are open to vessels of the United States.

SECT. 6. *And be it further enacted,* That this act, unless repealed, altered, or amended, by Congress, shall be and continue in force so long as the above enumerated British colonial ports shall be open to the admission of vessels of the United States, conformably to the provisions of the British act of Parliament, of the 24th of June last, being the forty-fourth chapter of the acts of the third year of George the Fourth. But if, at any time, the trade and intercourse between the United States and all or any of the above enumerated British colonial ports, authorized by the said act of Parliament, should be prohibited by a British order in Council, or by act of Parliament, then, from the day of the date of such order in Council, or act of Parliament, or from the time that the same shall commence to be in force, proclamation to that effect having been made by the President of the United States, each and every provision of this act, so far as the same shall apply to the intercourse between the United States and the above enumerated British colonial ports, in British vessels, shall cease to operate in their favor; and each and every provision of the "act concerning navigation," approved on the eighteenth of April, one thousand eight hundred and eighteen, and of the act supplementary thereto, approved on the fifteenth of May, one thousand eight hundred and twenty, shall revive and be in full force.

Any other British colonial port being opened to vessels of the United States, shall have the benefit of this act.

SECT. 7. *And be it further enacted,* That if any British colonial port in the American hemisphere, other than those hereinabove enumerated, should, by virtue of a British order in Council, be opened to vessels of the United States, conformably to the provisions of the said act of Parliament, of the twenty-fourth of June last, each and every provision of this act shall extend to the same, from the time that it shall be so opened to the vessels of the United States.

Bond to be prescribed by the Secretary of the Treasury.

SECT. 8. *And be it further enacted,* That the form of the bond aforesaid, shall be prescribed by the Secretary of the Treasury; and all penalties and forfeitures, incurred under this act, shall be sued for, recovered, distributed, and accounted for, and the same may be mitigated or remitted, in the manner, and according to the provisions, of the revenue laws of the United States.

[Approved, March 1, 1823.]